

| Change from 2010 | MAINE ELECTRONIC RECORD LAYOUT FOR LEGACY SYSTEM |                                  | Filing Season 2011 |      |        |   |
|------------------|--|----------------------------------|--------------------|------|--------|---|
|                  | FORM 1040ME - (Record Number 01)                 |                                  | FORM               | FORM | ERROR  |   |
|                  | Identified changes from previous year            |                                  |                    |      |        |   |
|                  | FIELD #  | IDENTIFICATION                   | REF                | TYPE | LENGTH | CODE DESCRIPTION  |
|                  |  | Byte Count                       |                    | N    | 4      | nnnn for variable format  |
|                  |  | ME Form Start Sentinel           |                    | AN   | 4      | Value "*****"   |
|                  | 00   | ME Form Record ID                |                    | AN   | 6      | "RETbbb"  |
|                  | 01   | Type                             |                    | AN   | 6      | "1040ME"  |
|                  | 02   | Page Number                      |                    | AN   | 5      | "PG01b"   |
|                  | 03   | Taxpayer Identification Number   |                    | N    | 9      | (Primary SSN)   |
|                  | 04   | Filler                           |                    |      | 1      | blank   |
|                  | 05   | Tax Period                       |                    | N    | 6      | Value "201112", YYYYMM  |
|                  | 06   | Filler                           |                    |      | 1      | blank   |
|                  | 20   | Transmitter ID Number/ RSN       |                    | N    | 16     | 1101 Must be present and valid RSN (duplicate may cause rejection)  |
|                  | 30   | Electronic Filer ID Number/ DCN  |                    | N    | 14     | 1102 Must be present and valid DCN (duplicate may cause rejection)  |
|                  | 40   | Original Form Type               |                    | AN   | 4      | 1103 value "1040"   |
|                  | 45   | Tax period begin date            |                    | AN   | 8      | 1104 required, MMDDYYYY, default 01012011   |
|                  | 55   | Tax period end date              |                    | AN   | 8      | 1105 required, MMDDYYYY, default 12312011   |
|                  | 60   | Primary First Name               |                    | AN   | 35     | 1106 must match federal, except NRH (must be Maine filer)   |
|                  | 70   | Primary Initial                  |                    | AN   | 1      | 1107 must match federal, except NRH (must be Maine filer)   |
|                  | 80   | Primary Last Name                |                    | AN   | 35     | 1108 must match federal, except NRH (must be Maine filer)   |
|                  | 90   | Primary Soc Sec Number           |                    | N    | 9      | 1109 must be 9 Numeric (duplicate may cause rejection)  |
|                  | 100  | Secondary First Name             |                    | AN   | 35     | 1110 must match federal, except NRH (must be blank)   |
|                  | 110  | Secondary Initial                |                    | AN   | 1      | 1111 must match federal, except NRH (must be blank)   |
|                  | 120  | Secondary Last Name              |                    | AN   | 35     | 1112 must match federal, except NRH (must be blank)   |
|                  | 130  | Secondary Soc Sec Number         |                    | N    | 9      | 1113 blank or 9 Numeric >000000000 and <999999999   |
|                  | 140  | Home Phone                       |                    | N    | 10     | 1114 blank or 10 Numeric  |
|                  | 150  | Work Phone                       |                    | N    | 10     | 1115 blank or 10 Numeric  |
|                  | 160  | Attention                        |                    | AN   | 35     |   |
|                  | 170  | Street Address 1                 |                    | AN   | 35     | 1117 required   |
|                  | 180  | Street Address 2                 |                    | AN   | 35     |   |
|                  | 190  | City/Town                        |                    | AN   | 35     | 1119 required   |
|                  | 200  | State                            |                    | AN   | 2      | 1120 required, use standard state abbreviations   |
|                  | 210  | Zipcode                          |                    | N    | 5      | 1121 required   |
|                  | 220  | Country                          |                    | AN   | 35     | 1122 default "USA"  |
|                  | 230  | Source Code                      |                    | A    | 5      | 1123 value "EFILE"  |
|                  | 240  | ME Clean Election Fund-Self 1A   | 1A                 | A    | 1      | 1124 Y or N (default N)   |
|                  | 250  | ME Clean Election Fund-Spouse 1B | 1B                 | A    | 1      | 1125 Y or N (default N)   |
|                  | 260  | Commercial Farming or Fish       | 2                  | A    | 1      | 1126 Y or N (default N)   |
|                  | 270  | Filing Status                    | 3-7                | A    | 2      | 1127 'S' 'MJ' 'HH' 'QW' 'MS'; if MJ or MS must have spouse SSN  |
|                  | 280  | Year Spouse Died                 | 7B                 | N    | 4      | 1128 YYYY, year of death required if filing status is QW  |
|                  | 290  | Residency Status                 | 8-11               | A    | 1      | 1129 'R' 'P' 'N' 'A' 'S'; Resident, Part-Year Resident, Nonresident, Alien, "Safe Harbor"   |
|                  | 300  | Self 65 or over                  | 12A                | A    | 1      | 1130 Y or N (default N)   |
|                  | 310  | Self Blind                       | 12B                | A    | 1      | 1131 Y or N (default N)   |
|                  | 320  | Spouse 65 or over                | 12C                | A    | 1      | 1132 Y or N (default N)   |
|                  | 330  | Spouse Blind                     | 12D                | A    | 1      | 1133 Y or N (default N)   |
|                  | 340  | Total Number of Exemptions       | 13                 | N    | 2      | 1134 =number of exemptions on Fed return, except NRH if NRH filer, # of fed exemptions minus 1  |
|                  | 350  | Federal AGI                      | 14                 | NS   | 12     | 1135 =Federal Adjusted Gross Income, except NRH if NRH filer, NRH line 4 Column b   |
|                  | 360  | Income Modifications             | 15                 | NS   | 12     | 1136 =Schedule 1 line 3, except NRH. May be negative. if NRH filer, NRH line 5c Column b  |
|                  | 380  | Maine AGI                        | 16                 | NS   | 12     | 1138 =L14 + L15 if NRH filer, must match NRH, line 6 column b   |
|                  | 390  | Type of Deduction                |                    | A    | 1      | 1139 'S' for Standard, 'T' for Itemized   |
|                  | 400  | Deduction Amount                 | 17                 | NS   | 12     | 1140 if itemized, use amount from Sched 2 line 7, except NRH if NRH filer - if item use amt from NRH ln 8 col b, stand use for 'S' status |
|                  | 410  | Exemption Amount                 | 18                 | NS   | 12     | 1141 based on number of exemptions in L13 X \$2850, except NRH if NRH filer, amount from NRH ln 9c, column b                              |
|                  | 420  | Taxable Income                   | 19                 | NS   | 12     | 1142 =L16 minus L17 minus L18 (can be negative)   |
|                  | 430  | Income Tax                       | 20                 | NS   | 12     | 1143 based on amount on L19   |
|                  | 440  | Tax Additions                    | 21                 | NS   | 12     | 1144 from ME Schedule A line 4  |
|                  | 450  | Low Income Tax Credit            | 22                 | NS   | 12     | 1145 =L20 + L21 (use only if L19<2001 and not filing single, w/ zero exempt and not subject to Maine Minimum Tax)                         |
|                  | 460  | Total Tax                        | 23                 | NS   | 12     | 1146 =L20 plus L21 minus L22  |

|  |     |  |         |    |    |      |  |
|--|-----|--|---------|----|----|------|--|
|  | 470 | Tax Credits  | 24      | NS | 12 | 1147 | from Sched A line 21   |
|  | 480 | Nonresident Credit   | 25      | NS | 12 | 1148 | from Sch NR Ln 9 or NRH Ln 11 (only if Nonresident or Part-Year resident)  |
|  | 490 | Net Tax  | 26 & 27 | NS | 12 | 1149 | must =L23 minus L24 minus L25  |
|  | 500 | Maine Tax Withheld   | 28A     | NS | 12 | 1150 | =total tax withheld from W-2/1099 series for ME  |
|  | 510 | 2011 Estimated Payments & Prior Year Credit Carry Forward & Extension payment<br>Deposit with extension request Rehabilitation of historic properties after 2007 | 28B     | NS | 12 | 1151 | positive or blank  |
|  | 520 |  | 28C     | NS | 12 | 1186 | positive or blank  |
|  | 525 | Refundable child care credit   | 28D     | NS | 12 | 1152 | from worksheet for Child Care Credit, line 5   |
|  | 530 | Total Payments/Credits   | 28E     | NS | 12 | 1153 | positive, =sum L28A through L28D   |
|  | 540 | Overpayment  | 29      | NS | 12 | 1154 | if L28E-L27 is positive, enter amount  |
|  | 550 | Underpayment   | 30      | NS | 12 | 1155 | if L27-L28E is positive, enter amount  |
|  | 560 | Use Tax (Sales Tax)  | 31      | NS | 12 | 1156 | enter Use Tax amount or leave blank  |
|  | 565 | Sales Tax on Casual Rentals of Living Quarters   | 31A     | NS | 12 | 1191 | enter Sales Tax amount or leave blank  |
|  | 570 | Voluntary Contributions & Park Passes  | 32      | N  | 12 | 1157 | from Schedule CP line 14   |
|  | 580 | Net Overpayment  | 33      | NS | 12 | 1158 | if L29-L31-L31A-L32-35B is positive, enter amount here.  |
|  | 590 | Overpay Credit, Next Year's Est Tax  | 34A     | NS | 12 | 1159 | positive or blank  |
|  | 600 | Amount Overpay to be Refunded  | 34B     | NS | 12 | 1160 | L33-L34A   |
|  | 610 | Routing Transit Number   | 34C     | N  | 9  | 1161 | if 34E is 'N' then '043000261', if 'C' or 'S' then valid RTN, else blank   |
|  | 615 | International Bank   |         | A  | 1  | 1199 | Y or N (default N) Fill with 'Y' if either refund or EFW will go through a bank outside the US   |
|  | 620 | Type of Account  | 34E     | A  | 1  | 1163 | 'C'=checking 'S'=savings 'N'=Next Gen or blank   |
|  | 630 | Account Number   | 34D     | AN | 17 | 1162 | blank or (numeric, alphas, hyphens), left justified  |
|  | 640 | Dir Deposit Refund or Payment  | 34F     | AN | 1  | 1164 | "1" for DDR, "2" for ACH Debit payment, blank otherwise *If equals 2 and 615 equals Y return will rej  |
|  | 645 | Electronic funds withdrawal date   |         | DT | 8  | 1165 | MMDDYYYY, if line 34F = "2" then required  |
|  |     |  |         |    |    |      | If received date is before 4/17/2012 then efw date can be any date up to 4/17/2012 can be entered.   |
|  |     |  |         |    |    |      | If received date is on or after 4/17/2012 then efw date must be within 3 days of tran date   |
|  | 650 | Tax Due  | 35A     | NS | 12 | 1166 | =L30 plus L31 plus L31A plus L32, or L31 plus L31A plus L32 minus L29  |
|  | 660 | Underpayment Penalty   | 35B     | NS | 12 | 1167 | from form 2210ME line 16, may be zero  |
|  |     |  |         |    |    |      | <b>If reducing refund by underpayment penalty, note that Line 33 must include this amount.</b>   |
|  |     |  |         |    |    |      | <b>Please note that the penalty must be less than the expected refund. An overpayment can NOT be turned into an amount due electronically.</b> |
|  | 670 | Total Amount Due   | 35C     | NS | 12 | 1168 | Must be equal to or greater than L35A plus L35B  |
|  | 680 | Form 2210 Annualized Filer   |         | A  | 1  | 1169 | = 'Y' if form 2210 filed, otherwise 'N'  |
|  | 690 | Mail Tax and Rent book next year   |         | A  | 1  | 1170 | = 'Y' if Tax & Rent booklet wanted, otherwise 'N'  |
|  | 700 | Don't Mail a 1040 book next year   |         | A  | 1  | 1171 | = 'Y'  |
|  | 710 | Date of Primary Taxpayer's Death   |         | N  | 8  | 1172 | MMDDYYYY or blank. If date not blank and filing status = "S" include Form 1310.  |
|  | 720 | Date of Spouse's Death   |         | N  | 8  | 1173 | MMDDYYYY or blank. If both primary and spouse date not blank and filing status = "MJ", include Form 1310.                                      |
|  | 730 | Taxpayer's Occupation  |         | AN | 35 | 1174 | required   |
|  | 740 | Spouse's Occupation  |         | AN | 35 | 1187 | If not blank, must be > one character  |
|  | 750 | Return Preparer Phone Number   |         | N  | 10 | 1175 | required if return done by preparer  |
|  | 760 | Return Preparer Name   |         | AN | 35 | 1176 | required; if prepared by Taxpayer use "TAXPAYER"   |
|  | 770 | Return Preparer Address  |         | AN | 35 | 1177 | required; if prepared by Taxpayer use "SAME"   |
|  | 780 | Date Prepared  |         | N  | 8  | 1178 | MMDDYYYY   |
|  | 790 | Return Preparer EIN/SSN/PTIN   |         | AN | 9  | 1179 | order of priority EIN, PTIN, SSN   |
|  | 791 | Taxpayer Consent   |         | A  | 1  | 1180 | Y or N (default N) authorizes MRS to direct return questions to preparer   |
|  | 792 | Third Party Designee Name  |         | AN | 35 | 1188 | if not blank, must be > one character  |
|  | 793 | Designee Phone Number  |         | N  | 10 | 1189 | blank or 10 Numeric  |
|  | 794 | Designee PIN   |         | AN | 5  | 1190 | 5 character PIN chosen by Designee   |
|  | 796 | Injured Spouse Claim and Allocation  |         | A  | 1  | 1181 | Y or N (default N), if Y must include Fed Form 8379 Injured Spouse Claim   |
|  | 800 | Transmission Type  |         | A  | 1  | 1182 | use "T"(tax practitioner) or "O"(online filing)  |
|  | 990 | E-Mail Address   |         | AN | 50 | 1183 | e-mail address of applicant...must include full address xxx@yyy.zzz  |
|  |     | Record Terminus  |         | AN | 1  |      | Value '#'  |

| MAINE ELECTRONIC RECORD LAYOUT FOR LEGACY SYSTEM |  |       |      |        |       |   |
|--|--|-------|------|--------|-------|---|
| SCHEDULE CP - (Record Number 05)                 |  |       |      |        |       |   |
| FIELD #  | IDENTIFICATION                             | FORM  |      | FORM   | ERROR | DESCRIPTION   |
|  |  | REF   | TYPE | LENGTH | CODE  |   |
|  | Byte Count                                 |       | N    | 4      |       | nnnn for variable format                            |
|  | ME Form Start Sentinel                     |       | AN   | 4      |       | Value "****"  |
| 00   | ME Form Record ID                          |       | AN   | 6      |       | "SCHbbb"  |
| 01   | Schedule Type                              |       |      | 6      |       | "CP-MEb"  |
| 02   | Page Number                                |       |      | 5      |       | "PG01b"   |
| 03   | Taxpayer Identification Number             |       | N    | 9      |       | (Primary SSN)                                       |
| 04   | Filler                                     |       |      | 1      |       | blank   |
| 05   | Schedule Occurrence Number                 |       | N    | 7      |       | 0000001   |
| 20   | Democratic Party Contributions             | CP1   | N    | 13     | 1201  | positive or blank                                   |
| 30   | Green Party Contributions                  | CP2   | N    | 13     | 1202  | positive or blank                                   |
| 50   | Republican Party Contributions             | CP3   | N    | 13     | 1204  | positive or blank                                   |
| 60   | Endangered & Nongame Wildlife Fund         | CP4   | N    | 13     | 1205  | positive or blank                                   |
| 70   | Childrens' Trust Fund                      | CP5   | N    | 13     | 1206  | positive or blank                                   |
| 75   | Bone Marrow Screening Fund                 | CP6   | N    | 13     | 1207  | positive or blank                                   |
| 76   | Companion Animal Sterilization Fund        | CP7   | N    | 13     | 1213  | positive or blank                                   |
| 77   | Maine Military Family Relief Fund          | CP8   | N    | 13     | 1214  | positive or blank                                   |
| 78   | ME Veterans' Memorial Cemetery Maint. Fund | CP9   | N    | 13     | 1215  | positive or blank                                   |
| 79   | ME Asthma & Lung Disease Research Fund     | CP10  | N    | 13     | 1216  | positive or blank                                   |
| 80   | Total Contributions                        | CP11  | N    | 13     | 1208  | sum of lines CP1-CP10                               |
| 92   | Number of individual park passes           | CP12A | N    | 2      | 1209  | positive or blank                                   |
| 94   | Dollar value of individual park passes     | CP12  | N    | 3      | 1210  | No. of individual park passes x 35                  |
| 96   | Number of vehicle park passes              | CP13A | N    | 2      | 1211  | positive or blank                                   |
| 98   | Dollar value of vehicle park passes        | CP13  | N    | 3      | 1212  | No. of vehicle park passes x 70                     |
| 400  | Total Contributions and Park Passes        | CP14  | N    | 13     | 1240  | Sum of CP11, CP12 and CP13; enter on 1040ME line 32 |
|  | Record Terminus                            |       | AN   | 1      |       | Value '#'   |

| MAINE ELECTRONIC RECORD LAYOUT FOR LEGACY SYSTEM |                                |          |      |             |            |  |
|--|--------------------------------|----------|------|-------------|------------|--|
| FORM W-2 - (Record Number 10)                    |                                |          |      |             |            |  |
| FIELD #  | IDENTIFICATION                 | FORM REF | TYPE | FORM LENGTH | ERROR CODE | DESCRIPTION  |
|  | Byte Count                     |          |      | 4           |            | "nnnn" for variable format   |
|  | Start of Record Sentinel       |          |      | 4           |            | Value "*****"  |
| 00   | Record ID                      |          |      | 6           |            | Value "FRMbbb"   |
| 01   | Form Number                    |          |      | 6           |            | "W-2bbb"   |
| 02   | Page Number                    |          |      | 5           |            | "PG01b"  |
| 03   | Taxpayer Identification Number |          | N    | 9           |            | (Primary SSN)  |
| 04   | Filler                         |          |      | 1           |            | blank  |
| 05   | Form Occurrence Number         |          | N    | 7           |            | 0000001 - 0000050  |
| 10   | Corrected W-2                  |          |      | 1           |            | X or blank   |
| 35   | Employee SSN                   | a        | N    | 9           | 2139       | W-2 Social Security Number<br>Must equal Primary SSN or Secondary SSN of the tax form  |
| 40   | Employer Identification Number | b        | N    | 9           | 2122       | must be numeric  |
| 45   | Employer Name Control          | c        | AN   | 4           | 2122       | First 4 significant characters of employer's name, no leading or embedded spaces, allowable characters are alpha, numeric, hyphen ampersand, spaces may be present only as last two positions<br>Must be significant   |
| 50   | Employer Name                  | c        | AN   | 35          | 2123       | Allowable special characters are: ampersand (&), hyphen (-), slash (/), comma (,), plus (+), and blank()<br>in care of addressee, or address continuation. Allowable special characters are space, ampersand, slash, hyphen and percent (%)<br>Must be significant |
| 55   | Employer Name Line 2           | c        | AN   | 35          |            | Allowable special characters are: ampersand (&), hyphen (-), slash (/), comma (,), percent (%), and Literal "NONE"<br>Must be significant  |
| 60   | Employer Address               | c        | AN   | 35          | 2123       | Allowable special characters are: ampersand (&), hyphen (-), slash (/), comma (,), percent (%), and Literal "NONE"<br>Must be significant  |
| 70   | Employer City                  | c        | AN   | 22          | 2191       | Allowable special character is space. Must be at least 3 characters  |
| 73   | Employer State                 | c        | AN   | 2           | 2190       | Standard Postal State Abbreviations or period<br>Must be significant and valid   |
| 75   | Employer Zip Code              | c        | N    | 12          | 2190       | Left justified. Must be significant and valid  |
| 90   | Employee Name and Suffix       | e        | AN   | 35          | 2123       | Allowable special characters: hyphen (-) or blank.   |
| 100  | Employee Address               | f        | AN   | 35          | 2123       | Allowable special characters are: ampersand (&), hyphen (-), slash (/), comma (,) and percent (%) or blank. Must be significant  |
| 105  | Employee Address Continuation  | f        | AN   | 35          |            |  |
| 110  | Employee City                  | f        | AN   | 22          | 2123       | Allowable special character is space. Must be significant and at least 3 characters.   |
| 113  | Employee State                 | f        | AN   | 2           | 2123       | Standard Postal State Abbreviations or period. Must be significant   |
| 115  | Employee Zip Code              | f        | N    | 12          | 2123       | Left justified. Must be significant and at least 5 digits.   |
| 120  | Wages                          | 1        | N    | 12          | 2123       | Must be significant  |
| 130  | Withholding                    | 2        | N    | 12          | 2195       | For each occurrence of Form W-2, neither Withholding nor Social Security Tax can be greater than 1/2 of wages. Exception when combat pay excluded from wages   |
| 140  | Social Security Wages          | 3        | N    | 12          |            |  |
| 150  | Social Security Tax            | 4        | N    | 12          | 2195       | For each occurrence of Form W-2, neither Withholding nor Social Security Tax can be greater than 1/2 of wages. Exception when combat pay excluded from wages   |
| 160  | Medicare Wages and Tips        | 5        | N    | 12          |            |  |
| 170  | Medicare Tax Withheld          | 6        | N    | 12          |            |  |
| 180  | Social Security Tips           | 7        | N    | 12          |            |  |
| 190  | Allocated Tips                 | 8        | N    | 12          |            |  |
| 200  | Advance EIC Payment            | 9        | N    | 12          |            |  |
| 210  | Dependent Care Benefits        | 10       | N    | 12          |            |  |
| 220  | Nonqualified Plans             | 11       | N    | 12          |            |  |
| 242  | Employer's Use Code 1          | 12a      | AN   | 6           |            | A-H, J-N, P, Q, R-T, V, W, Y, Z, AA, BB, STMbnn or blank   |
| 244  | Year 1                         | 12a      | N    | 2           |            | N (YY) or blank  |
| 246  | Employer's Use Amount 1        | 12a      | N    | 12          |            |  |
| 252  | Employer's Use Code 2          | 12b      | A    | 6           |            | A-H, J-N, P, Q, R-T, V, W, Y, Z, AA, BB, STMbnn or blank   |
| 254  | Year 2                         | 12b      | N    | 2           |            | N (YY) or blank  |
| 256  | Employer's Use Amount 2        | 12b      | N    | 12          |            |  |
| 257  | Employer's Use 3               | 12c      | A    | 6           |            | A-H, J-N, P, Q, R-T, V, W, Y, Z, AA, BB, STMbnn or blank   |
| 258  | Year 3                         | 12c      | N    | 2           |            | (YY) or blank  |
| 259  | Employer's Use Amount 3        | 12c      | N    | 12          |            |  |
| 260  | Employer's Use Code 4          | 12d      | A    | 6           |            | A-H, J-N, P, Q, R-T, V, W, Y, Z, AA, BB, STMbnn or blank   |
| 261  | Year 4                         | 12d      | N    | 2           |            | N (YY) or blank  |
| 262  | Employer's Use Amount 4        | 12d      | N    | 12          |            |  |
| 265  | Statutory Employee Ind         | 13       |      | 1           |            | X or blank   |

|     |                               |    |    |    |      |   |
|-----|-------------------------------|----|----|----|------|---|
| 267 | Retirement Plan Ind           | 13 |    | 1  |      | X or blank  |
| 269 | Third-Party Sick Pay Ind      | 13 |    | 1  |      | X or blank  |
| 270 | Other Deducts/Benefits Type 1 | 14 | AN | 8  |      | STMbnn or blank   |
| 272 | Other Deducts/Benefits Amt 1  | 14 | N  | 12 |      |   |
| 280 | Other Deducts/Benefits Type 2 | 14 | AN | 8  |      | AN or blank   |
| 282 | Other Deducts/Benefits Amt 2  | 14 | N  | 12 |      | N   |
| 290 | Other Deducts/Benefits Type 3 | 14 | AN | 8  |      | AN or blank   |
| 292 | Other Deducts/Benefits Amt 3  | 14 | N  | 12 |      | N   |
| 300 | Other Deducts/Benefits Type 4 | 14 | AN | 8  |      | AN or blank   |
| 302 | Other Deducts/Benefits Amt 4  | 14 | N  | 12 |      | N   |
| 370 | State Name 1                  | 15 | A  | 2  |      | Standard Postal State Abbreviations   |
| 380 | Employer's State ID Number 1  | 15 | AN | 16 |      | AN or blank   |
| 390 | State Wages 1                 | 16 | N  | 12 |      |   |
| 400 | State Income Tax 1            | 17 | N  | 12 | 2198 | Only 1 Maine withholding amount can be entered per form.                                      |
| 405 | Local Wages/Tips 1            | 18 | N  | 12 |      |   |
| 407 | Local Income Tax 1            | 19 | N  | 12 |      |   |
| 410 | Name of Locality 1            | 20 | AN | 9  |      |   |
| 440 | State Name 2                  | 15 | A  | 2  |      | See 1st Occ.  |
| 450 | Employer's State ID Number 2  | 15 | AN | 16 |      | AN or blank   |
| 460 | State Wages 2                 | 16 | N  | 12 |      |   |
| 470 | State Income Tax 2            | 17 | N  | 12 |      |   |
| 475 | Local Wages/Tips 2            | 18 | N  | 12 |      |   |
| 477 | Local Income Tax 2            | 19 | N  | 12 |      |   |
| 480 | Name of Locality 2            | 20 | AN | 9  |      | AN or blank   |
| 490 | State Name 3                  | 15 | A  | 2  |      | See 1st Occ.  |
| 500 | Employer's State ID Number 3  | 15 | AN | 16 |      | AN or blank   |
| 515 | State Wages 3                 | 16 | N  | 12 |      |   |
| 520 | State Income Tax 3            | 17 | N  | 12 |      |   |
| 525 | Local Wages/Tips 3            | 18 | N  | 12 |      |   |
| 527 | Local Income Tax 3            | 19 | N  | 12 |      |   |
| 530 | Name of Locality 3            | 20 | AN | 9  |      | AN or blank   |
| 540 | State Name 4                  | 15 | A  | 2  |      | See 1st Occ.  |
| 550 | Employer's State ID Number 4  | 15 | AN | 16 |      | AN or blank   |
| 560 | State Wages 4                 | 16 | N  | 12 |      |   |
| 570 | State Income Tax 4            | 17 | N  | 12 |      |   |
| 575 | Local Wages/Tips 4            | 18 | N  | 12 |      |   |
| 577 | Local Income Tax 4            | 19 | N  | 12 |      |   |
| 580 | Name of Locality 4            | 20 | AN | 9  |      | AN or blank   |
| 590 | W-2 Indicator                 |    |    | 1  | 2197 | N=non-standard (for altered, typed or handwritten forms)<br>S=standard W-2. Must equal N or S |
|     | Record Terminus Character     |    |    | 1  |      | Value "#"   |

| MAINE ELECTRONIC RECORD LAYOUT FOR LEGACY SYSTEM |                                |          |      |             |            |  |
|--|--------------------------------|----------|------|-------------|------------|--|
| FORM W-2G - (Record Number 20)                   |                                |          |      |             |            |  |
| FIELD #  | IDENTIFICATION                 | FORM REF | TYPE | FORM LENGTH | ERROR CODE | DESCRIPTION  |
|  | Byte Count                     |          |      | 4           |            | "nnnn" for variable format   |
|  | Start of Record Sentinel       |          |      | 4           |            | Value "****"   |
| 00   | Record ID                      |          |      | 6           |            | Value "FRMbbb"   |
| 01   | Form number                    |          |      | 6           |            | "W-2Gbb"   |
| 02   | Page number                    |          |      | 5           |            | "PG01b"  |
| 03   | Taxpayer Identification Number |          | N    | 9           |            | (Primary SSN)  |
| 04   | Filler                         |          |      | 1           |            | blank  |
| 05   | Form occurrence number         |          | N    | 7           |            | 0000001 - 0000030  |
| 10   | Corrected W-2G                 |          | A    | 1           |            | "X" or blank   |
| 15   | Payer Name Control             |          | AN   | 4           | 2224       | 1st 4 significant characters of payer's name,no leading or embedded spaces,allowable characters are alpha,numeric,hyphen,ampersand, spaces may be present only as last two positions.Must be significant |
| 20   | Payer Name                     |          | AN   | 35          | 2225       | AN Allowable special characters are: ampersand (&), hyphen (-), slash (/), comma (,), plus (+), and blank(.). Must be significant  |
| 21   | Payer Name Line 2              |          | AN   | 35          |            | AN, in care of addressee, or address continuation.Allowable special characters are space, ampersand, slash, hyphen and percent (%)   |
| 22   | Payer's Address                |          | AN   | 35          |            | AN Allowable special characters are: ampersand (&), hyphen (-), slash (/), comma (,), percent (%), and Literal "NONE"  |
| 23   | Payer's City                   |          | AN   | 22          |            | AN, Allowable special character is space   |
| 24   | Payer's State                  |          | A    | 2           |            | A (Standard Postal State Abbreviations) or period  |
| 25   | Payer's Zip Code               |          | N    | 12          |            | Left justified   |
| 26   | Payer Identification Number    |          | N    | 9           | 2226       | Must be significant  |
| 30   | Payer Telephone Number         |          | N    | 10          |            |  |
| 40   | Gross Winnings, etc            | 1        | N    | 12          | 2295       | may not be negative  |
| 50   | Withholding                    | 2        | N    | 12          | 2295       | For each occurrence of form W-2G, Withholding cannot be greater than 1/2 of Gross Winnings, etc  |
| 80   | Type of Wager                  | 3        | AN   | 13          |            |  |
| 90   | Date Won                       | 4        |      | 8           |            |  |
| 100  | Transaction                    | 5        | AN   | 13          |            |  |
| 105  | Race                           | 6        | AN   | 13          |            |  |
| 120  | Winnings from Identical Wagers | 7        | N    | 12          |            |  |
| 130  | Cashier                        | 8        | AN   | 13          |            |  |
| 140  | Winner's Name                  |          | AN   | 35          |            | Allowable special character is hyphen  |
| 142  | Winner's Address               |          | AN   | 35          |            | Allowable special characters are: ampersand (&), hyphen (-), slash (/), comma (,), percent (%), and Literal "NONE"   |
| 143  | Winner's Address continuation  |          | AN   | 35          |            |  |
| 144  | Winner's City                  |          | AN   | 22          |            | Allowable special character is space   |
| 146  | Winner's State                 |          | AN   | 2           |            | Standard Postal State Abbreviation   |
| 148  | Winner's Zip Code              |          | N    | 12          |            | left justified   |
| 150  | SSN                            | 9        | N    | 9           |            | W-2G Social Security Number  |
| 160  | Window                         | 10       | AN   | 13          |            |  |
| 180  | First I.D.                     | 11       | AN   | 13          |            |  |
| 190  | Second I.D.                    | 12       | AN   | 13          |            |  |
| 200  | State Name                     | 13       | AN   | 2           |            | Standard Postal State Abbreviation   |
| 201  | Payer's State I.D. No.         | 13       | AN   | 16          |            |  |
| 210  | State Income Tax Withheld      | 14       | N    | 12          | 2295       | may not be negative  |
| 220  | W-2G Indicator                 |          | A    | 1           | 2222       | N' = non-standard, 'S' = standard W-2G (Must equal N or S)   |
|  | Record Terminus Character      |          |      | 1           |            | Value "#"  |

| MAINE ELECTRONIC RECORD LAYOUT FOR LEGACY SYSTEM |   |       |      |        |      |  |
|--|---|-------|------|--------|------|--|
| 1099-R - (Record Number 25)                      |   |       |      |        |      |  |
| FIELD #  | IDENTIFICATION                            | FORM  |      | ERROR  |      | DESCRIPTION  |
|  |   | REF   | TYPE | LENGTH | CODE |  |
|  | Byte Count                                |       |      | 4      |      | "nnnn" for variable format   |
|  | Start of Record Sentinel                  |       |      | 4      |      | Value "*****"  |
| 00   | Record ID                                 |       |      | 6      |      | Value "FRMbbb"   |
| 01   | Form Number                               |       |      | 6      |      | "1099Rb"   |
| 02   | Page Number                               |       |      | 5      |      | "PG01b"  |
| 03   | Taxpayer Identification                   |       | N    | 9      |      | (Primary SSN)  |
| 04   | Filler                                    |       |      | 1      |      | blank  |
| 05   | Form Occurrence Number                    |       | N    | 7      |      | 0000001 - 0000020  |
| 10   | Corrected Box                             |       |      | 1      |      | "X" or blank   |
| 15   | Payer Name Control                        |       | AN   | 4      | 2324 | 1st 4 significant characters of payer's name, no leading or embedded spaces, allowable characters are alpha, numeric, hyphen, ampersand, spaces may be present only as last two positions. Must be significant |
| 20   | Payer Name                                |       | AN   | 35     | 2325 | Allowable special characters are: ampersand (&), hyphen (-), slash (/), comma (,), plus (+), and blank(.). Must be significant   |
| 25   | Payer Name Line 2                         |       | AN   | 35     |      | in care of addressee, or address continuation. Allowable special characters are space, ampersand, slash, hyphen and percent (%)  |
| 30   | Payer's Address                           |       | AN   | 35     |      | Allowable special characters are: ampersand (&), hyphen (-), slash (/), comma (,), percent (%), and Literal "NONE"   |
| 40   | Payer's City                              |       | AN   | 22     |      | Allowable special character is space   |
| 42   | Payer's State                             |       | AN   | 2      |      | Standard Postal State Abbreviations or period  |
| 44   | Payer's Zip Code                          |       | N    | 12     |      | Left justified   |
| 50   | Payer Identification Number               |       | N    | 9      | 2326 | Must be significant  |
| 60   | SSN                                       |       | N    | 9      | 2339 | Must equal primary or secondary SSN of the tax form  |
| 70   | Recipient's Name                          |       | AN   | 35     |      | Allowable special character is: hyphen (-)   |
| 80   | Recipient's Address                       |       | AN   | 35     |      | Allowable special characters are: ampersand (&), hyphen (-), slash (/), comma (,), percent (%), and Literal "NONE"   |
| 85   | Recipient's Address Continuation          |       | N    | 35     |      |  |
| 90   | Recipient's City                          |       | AN   | 22     |      | Allowable special character is space   |
| 92   | Recipient's State                         |       | AN   | 2      |      | Standard Postal Abbreviations  |
| 94   | Recipient's Zip Code                      |       | N    | 12     |      | left justified   |
| 98   | 1st Year of Desig Roth Contribution       |       | N    | 4      |      | YYYY   |
| 100  | Account Number                            |       | AN   | 30     |      | AN or blank  |
| 110  | Gross Distribution                        | 1     | N    | 12     |      |  |
| 120  | Taxable Amount                            | 2a    | N    | 12     |      |  |
| 130  | Tax Amount Not Determined Ind             | 2b    | AN   | 1      |      | X or blank   |
| 140  | Total Distribution Ind                    | 2b    | AN   | 1      |      | X or blank   |
| 150  | Taxable Amount for Capital Gain           | 3     | N    | 12     |      |  |
| 160  | Withholding                               | 4     | N    | 12     | 2395 | Positive or blank  |
| 170  | Employee Insurance Contribution           | 5     | N    | 12     |      |  |
| 180  | Unrealized Securities Appreciation        | 6     | N    | 12     |      |  |
| 190  | Distribution Code                         | 7     | AN   | 2      |      | AN or blank  |
| 200  | IRA/SEP/SIMPLE Ind                        | 7     | AN   | 1      |      | X or blank   |
| 210  | Other Distribution                        | 8     | N    | 12     |      |  |
| 220  | Recipient's Other Distribution Percentage | 8     | R    | 6      |      |  |
| 230  | Recipient's Total Distribution Percentage | 9a    | R    | 6      |      |  |
| 231  | Recipient's Total Contributions           | 9b    | N    | 12     |      |  |
| 240  | State Income Tax W/Held - 1               | 10(1) | N    | 12     | 2395 | Positive or blank  |
| 246  | State Name - 1                            | 11(1) | AN   | 2      |      | Standard Postal State Abbreviations  |
| 250  | Payer State I.D. No. - 1                  | 11(1) | AN   | 16     |      |  |
| 255  | State Distribution - 1                    | 12(1) | N    | 12     |      |  |
| 260  | Local Income Tax W/Held - 1               | 13(1) | N    | 12     | 2395 | Positive or blank  |
| 270  | Name of Locality - 1                      | 14(1) | AN   | 9      |      |  |
| 275  | Local Distribution - 1                    | 15(1) | N    | 12     |      |  |
| 280  | State Income Tax W/Held - 2               | 10(2) | N    | 12     | 2395 | Positive or blank  |
| 286  | State Name - 2                            | 11(2) | AN   | 2      |      | Standard Postal State Abbreviations  |
| 290  | Payer State I.D. No. - 2                  | 11(2) | AN   | 16     |      |  |
| 300  | State Distribution - 2                    | 12(2) | N    | 12     |      |  |
| 310  | Local Income Tax W/Held - 2               | 13(2) | N    | 12     | 2395 | Positive or blank  |
| 320  | Name of Locality - 2                      | 14(2) | AN   | 9      |      |  |
| 330  | Local Distribution - 2                    | 15(2) | N    | 12     |      |  |
| 340  | 1099-R Indicator                          |       | A    | 1      | 2322 | N' = non-standard, 'S' = standard 1099-R (Must equal N or S)   |
|  | Record Terminus Character                 |       |      | 1      |      | Value "#"  |

| MAINE ELECTRONIC RECORD LAYOUT FOR LEGACY SYSTEM |   |      |      |        |       |   |
|--|---|------|------|--------|-------|---|
| 1099-G - (Record Number 30)                      |   |      |      |        |       |   |
| FIELD #  | IDENTIFICATION                                  | FORM |      | FORM   | ERROR | DESCRIPTION   |
|  |   | REF  | TYPE | LENGTH | CODE  |   |
|  | Byte Count                                      |      |      | 4      |       | "nnnn" for variable format  |
|  | Start of Record Sentinel                        |      |      | 4      |       | Value "*****"   |
| 00   | Record ID                                       |      |      | 6      |       | Value "FRMbbb"  |
| 01   | Form Number                                     |      |      | 6      |       | "1099Gb"  |
| 02   | Page Number                                     |      |      | 5      |       | "PG01b"   |
| 03   | Taxpayer Identification                         |      | N    | 9      |       | (Primary SSN)   |
| 04   | Filler  |      |      | 1      |       | blank   |
| 05   | Form Occurrence Number                          |      | N    | 7      |       | 0000001 - 0000010   |
| 08   | Void Indicator                                  |      |      | 1      |       | "X" or blank  |
| 10   | Corrected Box                                   |      |      | 1      |       | "X" or blank  |
| 20   | Payer Name Control                              |      | AN   | 4      | 2424  | 1st 4 significant characters of payer's name, no leading or embedded spaces. Allowable characters are alpha,numeric,hyphen,ampersand. Spaces may be present only as last two positions. |
| 30   | Payer Name                                      |      | AN   | 35     | 2425  | Allowable special characters are: ampersand (&), hyphen (-), slash (/), comma (,), plus (+), and blank( ).  |
| 40   | Payer Name Line 2                               |      | AN   | 35     |       | In care of addressee, or address continuation.Allowable special characters are space, ampersand, slash, hyphen and percent (%)  |
| 50   | Payer's Address                                 |      | AN   | 35     |       | Allowable special characters are: ampersand (&), hyphen (-), slash (/), comma (,), percent (%), and Literal "NONE"  |
| 60   | Payer's City                                    |      | AN   | 22     |       | Allowable special character is space  |
| 70   | Payer's State                                   |      | A    | 2      |       | Standard Postal State Abbreviations or period (.)   |
| 80   | Payer's Zip Code                                |      | N    | 12     |       | Left justified  |
| 85   | Telephone Number                                |      | N    | 10     |       |   |
| 90   | Payer Identification Number                     |      | N    | 9      | 2426  | if State withholding > \$0, <b>must</b> equal "010371164" or "016001805"  |
| 100  | SSN   |      | N    | 9      | 2439  | Must equal primary or secondary SSN of the tax form   |
| 110  | Recipient's Name                                |      | AN   | 35     |       | Allowable special character is: hyphen (-)  |
| 120  | Recipient's Address                             |      | AN   | 35     |       | Allowable special characters are: ampersand (&), hyphen (-), slash (/), comma (,), percent (%), and Literal "NONE"  |
| 125  | Recipient's Address Continuation                |      | AN   | 35     |       |   |
| 130  | Recipient's City                                |      | AN   | 22     |       | Allowable special character is space  |
| 140  | Recipient's State                               |      | A    | 2      |       | Standard Postal Abbreviations or Period (.)   |
| 150  | Recipient's Zip Code                            |      | N    | 12     |       | left justified  |
| 160  | Account Number                                  |      | AN   | 30     |       | Account number or blank   |
| 170  | Unemployment Compensation                       | 1    | N    | 12     |       | positive or blank   |
| 180  | State or Local Inc Tax Refunds, Credits, Offset | 2    | N    | 12     |       | positive or blank   |
| 190  | Tax Year other than Current Year                | 3    | N    | 4      |       | four-digit year or blank  |
| 200  | Withholding                                     | 4    | N    | 12     |       | positive or blank   |
| 220  | Taxable Grants                                  | 6    | N    | 12     |       | positive or blank   |
| 230  | Agriculture Payments                            | 7    | N    | 12     |       | positive or blank   |
| 240  | Trade or Business Income                        | 8    |      | 1      |       | "X" or blank  |
| 250  | State Withholding                               |      | N    | 12     | 2495  | positive or blank, For each occurrence of Form 1099-G, Withholding cannot be greater than 1/2 of Unemployment Compensation  |
|  | Record Terminus Character                       |      |      | 1      |       | Value "#"   |

| MAINE ELECTRONIC RECORD LAYOUT FOR LEGACY SYSTEM |   |      |      |        |       |  |
|--|---|------|------|--------|-------|--|
| 1099ME - (Record Number 33)                      |   |      |      |        |       |  |
| FIELD #  | IDENTIFICATION  | FORM |      | FORM   | ERROR | DESCRIPTION  |
|  |   | REF  | TYPE | LENGTH | CODE  |  |
|  | Byte Count  |      |      | 4      |       | "nnnn" for variable format   |
|  | Start of Record Sentinel                              |      |      | 4      |       | Value "****"   |
| 00   | Record ID   |      |      | 6      |       | Value "FRMbbb"   |
| 01   | Form Number   |      |      | 6      |       | "1099ME"   |
| 02   | Page Number   |      |      | 5      |       | "PG01b"  |
| 03   | Taxpayer Identification                               |      | N    | 9      |       | (Primary SSN)  |
| 04   | Filler  |      |      | 1      |       | blank  |
| 05   | Form Occurrence Number                                |      | N    | 7      |       | 0000001 - 0000050  |
| 10   | Corrected Box   |      |      | 1      |       | "X" or blank   |
| 20   | Entity/Payer Name Control                             | c    | AN   | 4      | 2524  | 1st 4 significant characters of entity/payer's name, no leading or embedded spaces. Allowable characters are alpha,numeric,hyphen,ampersand. Spaces may be present only as last two positions. |
| 30   | Entity/Payer Name                                     | c    | AN   | 35     | 2525  | Allowable special characters are: ampersand (&), hyphen (-), slash (/), comma (,), plus (+), and blank( ).   |
| 40   | Entity/Payer Name Line 2                              | c    | AN   | 35     |       | In care of addressee, or address continuation.Allowable special characters are space, ampersand, slash, hyphen and percent (%)   |
| 50   | Entity/Payer's Address                                | c    | AN   | 35     |       | Allowable special characters are: ampersand (&), hyphen (-), slash (/), comma (,), percent (%), and Literal "NONE"   |
| 60   | Entity/Payer's City                                   | c    | AN   | 22     |       | Allowable special character is space   |
| 70   | Entity/Payer's State                                  | c    | A    | 2      |       | Standard Postal State Abbreviations or period (.)  |
| 80   | Entity/Payer's Zip Code                               | c    | N    | 12     |       | Left justified   |
| 83   | Contact Name  | f    | AN   | 35     |       | Allowable special characters are: ampersand (&), hyphen (-), slash (/), comma (,), plus (+), and blank( ).   |
| 85   | Contact Telephone Number                              | f    | N    | 10     |       | blank or 10 Numeric  |
| 90   | Entity Federal Identification Number                  | e    | N    | 9      | 2526  | Must be significant  |
| 100  | SSN   | b    | N    | 9      | 2539  | Must equal primary or secondary SSN of the tax form  |
| 110  | Member/Recipient's Name                               | a    | AN   | 35     |       | Allowable special character is: hyphen (-)   |
| 120  | Member/Recipient's Address                            | a    | AN   | 35     |       | Allowable special characters are: ampersand (&), hyphen (-), slash (/), comma (,), percent (%), and Literal "NONE"   |
| 125  | Member/Recipient's Address Continuation               | a    | AN   | 35     |       |  |
| 130  | Member/Recipient's City                               | a    | AN   | 22     |       | Allowable special character is space   |
| 140  | Member/Recipient's State                              | a    | A    | 2      |       | Standard Postal Abbreviations or Period (.)  |
| 150  | Member/Recipient's Zip Code                           | a    | N    | 12     |       | left justified   |
| 160  | Type of Entity  | d    | A    | 1      |       | "P"=Partnership/LLC, "S"=S Corporation, "T"=Trust, "O" -Other (Must equal P, S, T or O   |
| 200  | Maine income tax withheld directly by entity in box c | 1    | N    | 12     | 2595  | positive or blank  |
| 220  | Maine income tax withheld by lower tier entities      | 2    | N    | 12     | 2596  | positive or blank  |
| 230  | Real Estate Withholding payments                      | 3    | N    | 9      | 2597  | positive or blank  |
| 240  | Lower tier entity a name                              | 4    | AN   | 35     | 2580  | Allowable special characters are: ampersand (&), hyphen (-), slash (/), comma (,), plus (+), and blank( ).   |
| 245  | Lower tier entity a EIN                               | 4    | N    | 9      | 2581  | positive or blank  |
| 250  | Lower tier entity b name                              | 4    | AN   | 35     | 2582  | Allowable special characters are: ampersand (&), hyphen (-), slash (/), comma (,), plus (+), and blank( ).   |
| 255  | Lower tier entity b EIN                               | 4    | N    | 9      | 2583  | positive or blank  |
| 260  | Lower tier entity c name                              | 4    | AN   | 35     | 2584  | Allowable special characters are: ampersand (&), hyphen (-), slash (/), comma (,), plus (+), and blank( ).   |
| 265  | Lower tier entity c EIN                               | 4    | N    | 9      | 2585  | positive or blank  |
| 270  | Lower tier entity d name                              | 4    | AN   | 35     | 2586  | Allowable special characters are: ampersand (&), hyphen (-), slash (/), comma (,), plus (+), and blank( ).   |
| 275  | Lower tier entity d EIN                               | 4    | N    | 9      | 2587  | positive or blank  |
|  | Record Terminus Character                             |      |      | 1      |       | Value "#"  |

| MAINE ELECTRONIC RECORD LAYOUT FOR LEGACY SYSTEM                                      |  |          |      |             |            |  |
|---|--|----------|------|-------------|------------|--|
| Schedules 1, 2, Pension Inc Deduction Wkst & Wksts for 2f and 5a - (Record Number 35) |  |          |      |             |            |  |
| FIELD #   | IDENTIFICATION   | FORM REF | TYPE | FORM LENGTH | ERROR CODE | DESCRIPTION  |
|   | Byte Count   |          | N    | 4           |            | nnnn for variable format   |
|   | Start of Record Sentinel   |          | AN   | 4           |            | Value "*****"  |
| 00  | ME Form Record ID  |          | AN   | 6           |            | "SCHbbb"   |
| 01  | Schedule Type  |          |      | 6           |            | "SCH123"   |
| 02  | Page Number  |          |      | 5           |            | "PG01b"  |
| 03  | Taxpayer Identification Number   |          | N    | 9           |            | (Primary SSN)  |
| 04  | Filler   |          |      | 1           |            | blank  |
| 05  | Schedule Occurrence Number   |          | N    | 7           |            | 0000001  |
| <b>(SCHEDULE 1)</b>   |  |          |      |             |            |  |
| 10  | Inc from municipal/state bonds, not ME   | 1a       | NS   | 12          | 3101       | positive or blank  |
| 20  | Net Operating Loss Recovery Adj  | 1b       | NS   | 12          | 3102       | positive or blank  |
| 30  | Maine State Retirement Contributions   | 1c       | NS   | 12          | 3103       | positive or blank  |
| 40  | Domestic Production Deduction Add-back   | 1d       | NS   | 12          | 3104       | positive or blank, must equal fed 1040, line 35  |
| 45  | Bonus Depreciation and Section 179 Expense Add-back  | 1e       | NS   | 12          | 3156       | if blank or 0 and Fed Form 4562 attached, then lines 14 and 25h of Form 4562 must = 0  |
| 46  | Maine Capital Investment Credit Bonus Depr Add-back Discharge  | 1f       | NS   | 12          | 3199       | positive or blank  |
| 47  | Fiduciary Adjustment - additions only  | 1g       | NS   | 12          | 3157       | positive or blank  |
| 50  | Other Additions  | 1h       | NS   | 12          | 3105       | positive or blank  |
| 60  | Total Additions  | 1i       | NS   | 12          | 3106       | add lines 1a-1g (also see edit for line 1e)  |
| 70  | US Gov't Bond interest included in FAGI  | 2a       | NS   | 12          | 3107       | positive or blank  |
| 80  | State Inc Tax Ref (only if in Fed inc)   | 2b       | NS   | 12          | 3108       | positive or blank  |
| 90  | SS and RR Retire Benefits w/FAGI   | 2c       | NS   | 12          | 3109       | positive or blank  |
| 95  | Pension Income Deduction   | 2d       | NS   | 12          | 3110       | positive or blank, sum of 8a plus 8b from Pension Income Deduction Wkst.   |
| 100   | Int from ME Municipal Gen Oblig Bonds in FAGI  | 2e       | NS   | 12          | 3111       | positive or blank  |
| 110   | Prem for Long Term Care Insurance  | 2f       | NS   | 12          | 3112       | positive or blank; do not include health insurance premiums on this line. If itemized deductions, then complete worksheet                                  |
| 120   | ME State Retire System Pickup Contrib  | 2g       | NS   | 12          | 3113       | positive or blank; paid during 2011 and previously taxed by state  |
| 130   | Contributions to Qualified Tuition Programs - 529 Plans  | 2h       | NS   | 12          | 3114       | positive or blank; limited to \$250 for each beneficiary   |
| 135   | Fiduciary Adjustment-deductions only   | 2i       | NS   | 12          | 3115       | positive or blank, paper file if >= 2000   |
| 137   | Bonus Depreciation and Sect. 179 Recapture   | 2j       | NS   | 12          | 3158       | positive or blank  |
| 140   | Other Deductions   | 2k       | NS   | 12          | 3116       | positive or blank  |
| @ 145   | Explanation of "other" deductions  |          | AN   | 6           | 3117       | must provide explanation if line 2k>0. Stmbnn  |
| 150   | Total Deductions   | 2l       | NS   | 12          | 3118       | add lines 2a-2k  |
| 160   | Net Modifications  | 3        | NS   | 12          | 3119       | subtract line 2l from 1h and enter on 1040ME ln 15, may be negative  |
| <b>(SCHEDULE 2)</b>   |  |          |      |             |            |  |
| 170   | Total Itemized Deductions  | 4        | NS   | 12          | 3120       | from federal form 1040, sched A, line 29   |
| 180   | Inc Taxes included in line 4 above   | 5a       | NS   | 12          | 3121       | equal or greater than federal form 1040, sched A, line 5 and 13; complete worksheet if   |
| 190   | Deduct cost incurred in production of ME exempt inc  | 5b       | NS   | 12          | 3122       | positive or blank  |
| 200   | Amounts included in line 4 that are also being claimed for Fam Dev Acct Cr on ME Sch A, ln 18              | 5c       | NS   | 12          | 3123       | if >\$0, not eligible to e-file  |
| 210   | Amt included in ln 4 attributable to income from an ownership int in a flow through entity fin institution | 5d       | NS   | 12          | 3124       | positive or blank  |
| 220   | Deductible costs of producing ME txbl inc  | 6        | NS   | 12          | 3125       | positive or blank  |
| 230   | Ln 4 minus lines 5a,b,c,d plus line 6  | 7        | NS   | 12          | 3126       | calculate and enter amount here and on 1040ME, ln 17. If < standard deduct, use standard deduct. If MS, both must either itemize or use standard deduction |

| <b>(PENSION DEDUCTION WKST)</b>             |   |    |    |    |      |  |
|---|---|----|----|----|------|--|
| 240   | Total eligible non-military pension income-taxpayer       | 1a | NS | 12 | 3127 | positive or blank  |
| 250   | Total eligible non-military pension income-spouse         | 1b | NS | 12 | 3128 | positive or blank  |
| 260   | Ttl soc. security & railroad retirement benefits-taxpayer | 3a | NS | 12 | 3131 | positive or blank  |
| 270   | Ttl soc. security & railroad retirement benefits-spouse   | 3b | NS | 12 | 3132 | positive or blank  |
| 280   | 6000 minus line 3-taxpayer                                | 4a | NS | 12 | 3133 | positive or blank, negative should be entered as 0, 6000-3a                  |
| 290   | 6000 minus line 3-spouse                                  | 4b | NS | 12 | 3134 | positive or blank, negative should be entered as 0, 6000-3b                  |
| 300   | The smaller of line 1 or line 4-taxpayer                  | 5a | NS | 12 | 3135 | positive or blank, the smaller of line 1a or line 4a                         |
| 310   | The smaller of line 1 or line 4-spouse                    | 5b | NS | 12 | 3136 | positive or blank, the smaller of line 1b or line 4b                         |
| 320   | Total eligible military pension inc. in FAGI-taxpayer     | 6a | NS | 12 | 3137 | positive or blank  |
| 330   | Total eligible military pension inc in FAGI-spouse        | 6b | NS | 12 | 3138 | positive or blank  |
| 340   | Line 5 plus line 6-taxpayer                               | 7a | NS | 12 | 3139 | positive or blank, line 5a plus line 6a                                      |
| 350   | Line 5 plus line 6-spouse                                 | 7b | NS | 12 | 3140 | positive or blank, line 5b plus line 6b                                      |
| 360   | The smaller of line 2 or line 7-taxpayer                  | 8a | NS | 12 | 3141 | positive or blank, the smaller of line 6000 or line 7a                       |
| 370   | The smaller of line 2 or line 7-spouse                    | 8b | NS | 12 | 3142 | positive or blank, the smaller of line 6000 or line 7b                       |
| <b>(WKST for Maine Schedule 1, line 2f)</b> |   |    |    |    |      |  |
|   |   |    |    |    |      | <b>(Do not include Wkst if Sch 1, line 2f is not used.)</b>                  |
| 400   | Ttl amt of 2011 long-term care insurance premiums pd      | 1  | NS | 12 | 3143 | positive or blank  |
| 410   | Amt from fed Sch. A, line 1 (Medical/Dental/Expenses)     | 2  | NS | 12 | 3144 | positive or blank, from federal Sch. A, line 1                               |
| 420   | Amt of long-term care premiums included in line 2         | 3  | NS | 12 | 3145 | positive or blank  |
| 430   | Divide line 3 by line 2                                   | 4  | NS | 5  | 3146 | Divide line 3 by line 2  |
|   |   |    |    |    |      | format (xxxxx), examples 25.32% = 02532, 100% = 10000                        |
| 440   | Amt from fed Sch. A, line 4 (Total Medical/Dental)        | 5a | NS | 12 | 3147 | positive or blank, from federal Sch. A, line 4                               |
| 450   | Amt from fed Sch. A, line 4 times % on line 4             | 5b | NS | 12 | 3148 | positive or blank, % on line 4 multiplied by line 5a                         |
| 455   | Long-term care insurance premiums                         | 6  | NS | 12 | 3159 | from federal Form 1040, line 29  |
| 460   | Line 1 minus lines 5b and 6                               | 7  | NS | 12 | 3149 | positive or blank, line 1 minus lines 5b and 6, enter on Schedule 1, line 2f |
|   | Record Terminus   |    |    |    |      | Value "#"  |

| MAINE ELECTRONIC RECORD LAYOUT FOR LEGACY SYSTEM                  |  |          |      |             |            |   |
|---|--|----------|------|-------------|------------|---|
| Schedule A & Child Care Credit Wkst - Wkst (Record Number 40)     |  |          |      |             |            |   |
| FIELD #   | IDENTIFICATION                                   | FORM REF | TYPE | FORM LENGTH | ERROR CODE | DESCRIPTION   |
|   | Byte Count                                       |          | N    | 4           |            | nnnn for variable format  |
|   | Start of Record Sentinel                         |          | AN   | 4           |            | Value "*****"   |
| 00  | ME Form Record ID                                |          | AN   | 6           |            | "SCHbbb"  |
| 01  | Schedule Type                                    |          |      | 6           |            | "SCHbAb"  |
| 02  | Page Number                                      |          | AN   | 5           |            | "PG01b"   |
| 03  | Taxpayer Identification Number                   |          | N    | 9           |            | (Primary SSN)   |
| 04  | Filler   |          |      | 1           |            | blank   |
| 05  | Schedule Occurrence Number                       |          | N    | 7           |            | 0000001   |
| <b>(TAX ADDITIONS)</b>  |  |          |      |             |            |   |
| 10  | Retirement Plan Distributions                    | 1        | NS   | 12          | 4101       | 15% of Federal Form 1040 line 44 relative to lump sum distributions   |
| 20  | Early Distrib from Qualified Retire Plans        | 2        | NS   | 12          | 4102       | 15% of Federal Form 1040 line 58 relative to early distributions  |
| 30  | Maine Minimum Tax                                | 3a       | NS   | 12          | 4103       | from Maine Min Tax Wkst Line 12   |
| 33  | Pine Tree Dev. Zone Credit                       | 3b       | NS   | 12          | 4143       | if >\$0, not eligible to e-file   |
| 37  | Total Maine Minimum Tax                          | 3c       | NS   | 12          | 4144       | subtract line 3b from line 3a   |
| 40  | Total Additions                                  | 4        | NS   | 12          | 4104       | add lines 1, 2, & 3c, also enter result on 1040ME, line 21  |
| <b>(TAX CREDITS)</b>  |  |          |      |             |            |   |
| 50  | Credit for the Elderly                           | 5        | NS   | 12          | 4105       | 20% of federal Form 1040A line 30   |
|   |  |          |      |             |            | If NRH present, multiply the result of 20% of federal credit by NRH Line 7, Col B   |
| 60  | Child Care Credit                                | 6        | NS   | 12          | 4106       | Line 6 from Child Care Worksheet  |
|   |  |          |      |             |            |   |
|   | 61 Earned Income Tax Credit                      | 7        | NS   | 12          | 4107       | 5% of Federal form 1040 line 64a or 1040A line 38a or 1040EZ line 8a, If NRH present, multiply the result of 5% of federal credit by NRH line 7, Col. B |
|   | 70 Credit for Inc Tax Paid to Other Jurisdiction | 8        | NS   | 12          | 4108       | positive or blank from Other Jurisdiction Wksht   |
|   | 80 Maine Seed Capital Credit                     | 9        | NS   | 12          | 4109       | positive or blank (NOTE - Supporting documentation MAY be requested subsequently)   |
|   | 90 Credit for Educational Opportunity            | 10       | NS   | 12          | 4110       | if >\$0, not eligible to e-file   |
| <b>Forest-Management-Planning-Credit-Maine Capital Investment</b> |  |          |      |             |            |   |
|   | 110 Credit                                       | 11       | NS   | 12          | 4112       | positive or blank (NOTE - Supporting documentation MAY be requested subsequently)   |
|   | 150 Research Expense Tax Credit                  | 12       | NS   | 12          | 4116       | if >\$0, not eligible to e-file   |
|   | 160 Research & Development Super Credit          | 13       | NS   | 12          | 4117       | if >\$0, not eligible to e-file   |
|   | 170 High Technology Credit                       | 14       | NS   | 12          | 4118       | if >\$0, not eligible to e-file   |
|   | 180 Maine Minimum Tax Credit                     | 15       | NS   | 12          | 4119       | from Maine Min Tax Wkst line 20   |
|   | 184 Media Production Credit                      | 16       | NS   | 12          | 4145       | if >\$0, not eligible to e-file   |
|   | 187 Pine Tree Dev. Zone Credit                   | 17       | NS   | 12          | 4146       | if >\$0, not eligible to e-file   |
|   | 209 Other Tax Credits                            | 18       | NS   | 12          | 4147       | if >\$0, not eligible to e-file   |
|   | 210 Total Credits                                | 19       | NS   | 12          | 4125       | add lines 5 through 18  |
|   | 220 Maine Income Tax                             | 20       | NS   | 12          | 4126       | from 1040ME line 23 minus Sch. A, line 3c   |
|   | 230 Allowable Credits                            | 21       | NS   | 12          | 4127       | amount from line 19 or 20, whichever is less. Enter amount on 1040ME line 24  |

| (CHILD CARE CREDIT WORKSHEET)   |   |     |      |        |      |   |
|---|---|-----|------|--------|------|---|
| 238   | Quality Child Care Program Name                               |     | AN   | 35     | 4148 | (optional) Name of Quality Child Care Program   |
| 240   | Quality child care center certificate number                  |     | N    | 4      | 4128 | valid certificate number assigned by DHS  |
|   |   |     |      |        |      | <b>This field is REQUIRED if Quality Child Care is being claimed.</b>   |
| 245   | Total expenses paid for child care services                   | 1   | NS   | 12     | 4138 | positive or 0, must be equal to the sum of 1aA and 1aB  |
| 250   | Total expenses paid for child care - Ordinary                 | 1aA | NS   | 12     | 4129 | positive or 0, Ordinary amt. from line 1  |
| 260   | Total expenses paid for child care - Quality                  | 1aB | NS   | 12     | 4130 | positive or 0, Quality amt. from line 1   |
|   |   |     |      |        |      | <b>If a reject is noted for this field, make sure an entry was made in field 240</b>  |
| 263   | Percentage of expenses paid - Ordinary                        | 1bA | NS   | 5      | 4139 | divide line 1aA by line 1<br>format (xxxxx), examples 25.32% = 02532, 100% = 10000  |
| 267   | Percentage of expenses paid - Quality                         | 1bB | NS   | 5      | 4140 | divide line 1aB by line 1<br>format (xxxxx) examples 25.32% = 02532, 100% = 10000   |
| 270   | Federal form 1040, line 48 or 1040A, line 29                  | 2   | NS   | 12     | 4131 | positive or 0, Federal form 1040, line 48 or 1040A, line 29   |
| 275   | Line 2 multiplied by percentage on line 1bA - Ordinary        | 2aA | NS   | 12     | 4141 | multiply line 2 by line 1bA   |
| 280   | Line 2 multiplied by percentage on line 1bB - Quality         | 2aB | NS   | 12     | 4132 | multiply line 2 by line 1bB   |
| 290   | Maine Credit - Ordinary                                       | 3A  | NS   | 12     | 4133 | Line 2aA times 25%  |
| 300   | Maine Credit - Quality  | 3B  | NS   | 12     | 4134 | Line 2aB times 50%  |
| 310   | Add line 3A and line 3B                                       | 4   | NS   | 12     | 4135 | sum 3A + 3B   |
| 315   | Nonresident and Part-Year Resident prorated child care credit | 4a  | NS   | 12     | 4142 | If NR, multiply in 4 by the ME-source inc ratio (1.000 minus Sch NR, line 7)<br>If NRH, multiply line 4 by Sch NRH line 7 column B.<br>Then multiply result by (1.000 minus Sch NRH, line 7 column C) |
| 320   | Refundable portion of childcare credit                        | 5   | NS   | 12     | 4136 | Amount from line 4 or \$500 whichever is less, enter on 1040ME Line 28d<br>Must be multiplied by NRH Line 7, Col B  |
| 330   | Non-refundable portion of childcare credit<br>Record Terminus | 6   | NS   | 12     | 4137 | Child Care Wkst Line 4 minus Ch Care Wkst line 5, enter here and on Schedule A, line 6<br>Value "#"   |
| <b>MAINE ELECTRONIC RECORD LAYOUT FOR LEGACY SYSTEM</b>                     |   |     |      |        |      |   |
| <b>Wksht for Income Tax Paid to Other Juris - Sch A Li 8 (Record 41)</b>    |   |     |      |        |      |   |
|   |   |     | FORM |        | FORM | ERROR   |
| FIELD #   | IDENTIFICATION  | REF | TYPE | LENGTH | CODE | DESCRIPTION   |
|   | Byte Count  |     |      | 4      |      | "nnnn" for variable format  |
|   | Start of Record Sentinel                                      |     |      | 4      |      | Value "*****"   |
| 00  | Record ID   |     |      | 6      |      | Value "SCHbbb"  |
| 01  | Form Number   |     |      | 6      |      | "OJURIS"  |
| 02  | Page Number   |     |      | 5      |      | "PG01b"   |
| 03  | Taxpayer Identification                                       |     | N    | 9      |      | (Primary SSN)   |
| 04  | Filler  |     |      | 1      |      | blank   |
| 05  | Form Occurrence Number  |     | N    | 7      |      | 0000001 - 0000010   |
| 10  | Me Adj Gross Income   | 1   | N    | 12     | 4150 | Must be positive or zero;   |
| 20  | State / Jurisdiction tax paid to                              | 2   | A    | 2      | 4152 | 2 letter state code or country code   |
| 30  | Income sourced to other jurisdiction                          | 2a  | N    | 12     | 4153 | Must be positive or zero  |
| 40  | Percentage of Income taxed by other jurisdiction              | 3   | N    | 5      | 4154 | must equal line 2a divided by line 1 and be 5 digits. Format (xxxxx) examples 25.32% = 02532  |
| 50  | limitation of Credit:   | 4a  | N    | 12     | 4155 | must equal 1040ME line 20 multiplied by line 3  |
| 60  | Income taxes paid to other jurisdiction on income on line 2   | 4b  | N    | 12     | 4156 | must be positive or zero  |
| 70  | Allowable credit, line 4a or 4b whichever is less             | 5   | N    | 12     | 4157 | Enter here and on Maine Schedule A line 8   |
|   | Record Terminus Character                                     |     |      | 1      |      | Value "#"   |
| <b>MAINE ELECTRONIC RECORD LAYOUT FOR LEGACY SYSTEM</b>                     |   |     |      |        |      |   |
| <b>Maine Minimum Tax - Worksheet for Sch A, line 3 - (Record Number 45)</b> |   |     |      |        |      |   |
|   |   |     | FORM |        | FORM | ERROR   |
| FIELD #   | IDENTIFICATION  | REF | TYPE | LENGTH | CODE | DESCRIPTION   |
|   | Byte Count  |     |      | 4      |      | "nnnn" for variable format  |
|   | Start of Record Sentinel                                      |     |      | 4      |      | Value "*****"   |
| 00  | Record ID   |     |      | 6      |      | Value "SCHbbb"  |
| 01  | Form Number   |     |      | 6      |      | "MEbMIN"  |
| 02  | Page Number   |     |      | 5      |      | "PG01b"   |
| 03  | Taxpayer Identification                                       |     | N    | 9      |      | (Primary SSN)   |
| 04  | Filler  |     |      | 1      |      | blank   |
| 05  | Form Occurrence Number  |     | N    | 7      |      | 0000001   |
| 10  | Federal Alternative Minimum Taxable Income                    | 1   | NS   | 12     | 5101 | Line 29, federal Form 6251  |
| 30  | Modifications   | 2   | NS   | 12     | 5103 | may be negative   |
| 34  | Maine Tentative Alt. Minimum Taxable Inc.                     | 3   | NS   | 12     | 5104 | Line 1 plus line 2. If zero or less, enter zero.  |
| 38  | Exemption   | 4   | NS   | 12     | 5105 | Filing status amount from table   |
| 42  | Maine Alternative Min Taxable Income                          | 5   | NS   | 12     | 5106 | Line 3 minus line 4. If zero or less, enter zero.   |
| 46  | Tentative Minimum Tax   | 6   | NS   | 12     | 5107 | Must include federal Form 6251  |
| 50  | Nonresident and part-year res. apportionment factor           | 7   | NS   | 5      | 5108 | If ME resident, enter 10000   |
| 60  | Multiply line 6 by line 7                                     | 8   | NS   | 12     | 5109 | Line 6 multiplied by line 7   |

|  |     |  |    |    |    |      |  |
|--|-----|--|----|----|----|------|--|
|  | 80  | Maine Income Tax                                       | 9  | NS | 12 | 5111 | Form 1040ME, line 20 less line 25  |
|  | 95  | Alternative Minimum Tax                                | 10 | NS | 12 | 5130 | Subtract line 9 from line 8  |
|  | 100 | Credit against the Maine Min Tax paid to other juris   | 11 | NS | 12 | 5113 | ME residents only, line E from worksheet   |
|  | 110 | Maine Minimum Tax                                      | 12 | NS | 12 | 5114 | Line 10 minus line 11, if <= 0, enter 0. Enter result on Sch A, line 3a  |
|  |     | <b>Wkst - Cred against the ME Min Tax pd to other</b>  |    |    |    |      |  |
|  | 120 | Taxpayer's total inc associated with Maine Tent Min Tx | A  | NS | 12 | 5115 | Line 3 above   |
|  | 130 | Taxpayer's inc assoc w/Maine Tent Min Tx from other    | B  | NS | 12 | 5116 | positive or 0  |
|  | 140 | Percentage of income taxed by other jurisdiction       | C  | NS | 5  | 5117 | Line B divided by line A<br>format (xxxx) examples 25.32% = 02532, 100% = 10000                                    |
|  | 150 | Net State Minimum Tax                                  | D1 | NS | 12 | 5118 | Line 10 multiplied by percentage on line C   |
|  | 160 | Min tax pd other juris on inc taxed under ME min tax   | D2 | NS | 12 | 5119 | positive or 0  |
|  | 170 | Allowable credit                                       | E  | NS | 12 | 5120 | Lesser of lines D1 or D2. Also enter figure on Line 11   |
|  |     | <b>2011 ME Min Tax Cred &amp; Carryforward to 2011</b> |    |    |    |      |  |
|  | 180 | Amount from 2010 1040ME, Schedule A, line 3c           | 13 | NS | 12 | 5121 | Include fed Form 8801 if > 0   |
|  | 190 | Minimum Tax Credit Carryforward from 2010              | 14 | NS | 12 | 5122 | 2009 Maine Minimum Tax Worksheet, line 21  |
|  | 200 | 2010 Net State Minimum Tax on Fed Exclusion Items      | 15 | NS | 12 | 5123 | If <= 0, enter 0   |
|  | 210 | 2010 Adjusted Net State Minimum Tax                    | 16 | NS | 12 | 5124 | Line 13 plus line 14 minus line 15. If <= 0, enter 0   |
|  | 220 | 2011 Maine income tax liability                        | 17 | NS | 12 | 5125 | 1040ME, line 20 plus line 21 (except min tax) minus line 22<br>minus line 24 (except min tax credit) minus line 25 |
|  | 230 | 2011 Maine Tentative Minimum Tax                       | 18 | NS | 12 | 5126 | Line 8 above   |
|  | 240 | Subtract line 18 from line 17                          | 19 | NS | 12 | 5127 | Line 17 minus line 18, if <= 0, enter 0  |
|  | 250 | Maine Minimum Tax Credit                               | 20 | NS | 12 | 5128 | Lesser of lines 16 or line 19, also enter on Sch A, line 15  |
|  | 260 | Maine Minimum Tax Credit Carryforward to 2011          | 21 | NS | 12 | 5129 | Line 16 minus line 20  |
|  |     | Record Terminus Character                              |    |    | 1  |      | Value "#"  |

| MAINE ELECTRONIC RECORD LAYOUT FOR LEGACY SYSTEM |  |      |      |        |       |   |
|--|--|------|------|--------|-------|---|
| Schedule NR - (Record Number 50)                 |  |      |      |        |       |   |
| FIELD #  | IDENTIFICATION                                     | FORM |      | FORM   | ERROR | DESCRIPTION   |
|  |  | REF  | TYPE | LENGTH | CODE  |   |
|  | Byte Count   |      | N    | 4      |       | nnnn for variable format  |
|  | Start of Record Sentinel                           |      | AN   | 4      |       | Value "****"  |
| 00   | ME Form Record ID                                  |      | AN   | 6      |       | "SCHbbb"  |
| 01   | Schedule Type                                      |      |      | 6      |       | "SCHbNR"  |
| 02   | Page Number  |      |      | 5      |       | "PG01b"   |
| 03   | Taxpayer Identification Number                     |      | N    | 9      |       | (Primary SSN)   |
| 04   | Filler   |      |      | 1      |       | blank   |
| 05   | Schedule Occurrence Number                         |      | N    | 7      |       | 0000001   |
| 10   | Date begin applicant was a Maine resident          |      | AN   | 8      | 6101  | MMDDYYYY period begin date of Maine residency<br>(enter 01/01/2011 if residency began prior to 2011)  |
| 20   | Date end applicant was a Maine resident            |      | AN   | 8      | 6102  | MMDDYYYY period end date of Maine residency   |
| 80   | Total Income-Federal                               | 1A   | NS   | 12     | 6108  | from NR Worksheet B Col A line 15   |
| 140  | Total Income-Maine                                 | 1B   | NS   | 12     | 6114  | sum of NR Worksheet B, Col B, line 15 and NR Worksheet B, Col E, line 15  |
| 200  | Total Income-nonMaine                              | 1C   | NS   | 12     | 6120  | NR Worksheet B, Col D, line 15 minus NR Worksheet B, Col E, line 15   |
| 210  | Ratio of Income                                    | 2    | NS   | 5      | 6121  | divide line 1C by line 1A. if <0%, enter 0%.<br>If greater than 100%, enter 100% (xxxxx)<br>examples 25.32% = 02532, 100% = 10000             |
| 220  | Fed Income Adjustments-Non ME source only          | 3    | NS   | 12     | 6122  | multiply Federal form 1040 line 36 or 1040A line 20<br>by % amount on line 2 above  |
| 230  | Fed Adjusted Gross Income-Non ME source only       | 4    | NS   | 12     | 6123  | line 1C minus line 3  |
| 240  | Additions  | 5a   | NS   | 12     | 6124  | positive or 0   |
| @245   | Explanation of "additions" income modifications    |      | AN   | 6      | 6125  | must provide explanation if line 5a >0. Stmbnn  |
| 265  | Subtractions                                       | 5b   | NS   | 12     | 6127  | positive or 0   |
| @270   | Explanation of "subtractions" income modifications |      | AN   | 6      | 6128  | must provide explanation if line 5b >0. Stmbnn  |
| 280  | Total Modifications                                | 5c   | NS   | 12     | 6129  | line 5a minus lines 5b. May be negative amount  |
| 290  | Non-ME adjusted gross income                       | 6    | NS   | 12     | 6130  | add or subtract line 5c to or from line 4   |
| 300  | Ratio of Maine Adjusted Gross Income               | 7    | NS   | 5      | 6131  | divide amt on ln 6 by amt from form 1040ME ln 16.<br>if <0% , enter 0%, if >100% enter 100%. (xxxxx)<br>examples 25.32% = 02532, 100% = 10000 |
| 310  | Tax Subtotal                                       | 8    | NS   | 12     | 6132  | form 1040ME ln 20 minus ln 22<br>minus Maine Schedule A, lines 5 and 7  |
| 320  | Non Resident Credit                                | 9    | NS   | 12     | 6133  | multiply amount on line 8 by line 7.<br>Enter amount on form 1040ME line 25   |
|  | Record Terminus                                    |      | AN   | 1      |       | Value '#'   |

| MAINE ELECTRONIC RECORD LAYOUT FOR LEGACY SYSTEM |  |      |      |        |       |   |
|--|--|------|------|--------|-------|---|
| Schedule NRH - (Record Number 65)                |  |      |      |        |       |   |
| FIELD #  | IDENTIFICATION                                       | FORM |      | FORM   | ERROR | DESCRIPTION   |
|  |  | REF  | TYPE | LENGTH | CODE  |   |
|  | Byte Count   |      | N    | 4      |       | nnnn for variable format  |
|  | ME Form Start Sentinel                               |      | AN   | 4      |       | Value "****"  |
| 00   | ME Form Record ID                                    |      | AN   | 6      |       | "SCHbbb"  |
| 01   | Schedule Type  |      |      | 6      |       | "SCHNRH"  |
| 02   | Page Number  |      |      | 5      |       | "PG01b"   |
| 03   | Taxpayer Identification Number                       |      | N    | 9      |       | (Primary SSN)   |
| 04   | Filler   |      |      | 1      |       | blank   |
| 05   | Schedule Occurrence Number                           |      | N    | 7      |       | 0000001   |
| 10   | Date begin applicant was a Maine resident            |      | AN   | 8      | 6201  | MMDDYYYY period begin date of Maine residency<br>(enter 01/01/2011 if residency began prior to 2011)                    |
| 20   | Date end applicant was a Maine resident              |      | AN   | 8      | 6202  | MMDDYYYY period end date of Maine residency   |
| 30   | Wages,salaries,oth empl comp-both spouses            | 1aA  | NS   | 12     | 6203  | positive or 0   |
| 40   | Interest and Dividends-both spouses                  | 1bA  | NS   | 12     | 6204  | positive or 0   |
| 50   | Business and Farm Inc (Loss)-both spouses            | 1cA  | NS   | 12     | 6205  | can be negative   |
| 60   | Capital Gain (Loss)-both spouses                     | 1dA  | NS   | 12     | 6206  | can be negative   |
| 70   | Oth Inc(not State inc tax ref)(Loss)-both spouses    | 1eA  | NS   | 12     | 6207  | can be negative   |
| 80   | Total Income-both spouses                            | 1fA  | NS   | 12     | 6208  | sum of lines 1aA-1eA  |
| 90   | Wages, Salaries, Oth Empl Comp-your share            | 1aB  | NS   | 12     | 6209  | positive or 0   |
| 100  | Interest and Dividends-your share                    | 1bB  | NS   | 12     | 6210  | positive or 0   |
| 110  | Business and Farm Income (Loss)-your share           | 1cB  | NS   | 12     | 6211  | can be negative   |
| 120  | Capital Gain (Loss)-your share                       | 1dB  | NS   | 12     | 6212  | can be negative   |
| 130  | Other Inc (not State inc tax ref)(Loss)-your share   | 1eB  | NS   | 12     | 6213  | can be negative   |
| 140  | Total Income-your share                              | 1fB  | NS   | 12     | 6214  | sum of lines 1aB-1eB, must equal amt from NR worksheet B, col A, line 15  |
| 150  | Wages,salaries,oth Empl Comp-nonME your share        | 1aC  | NS   | 12     | 6215  | positive or 0   |
| 160  | Interest and Dividends-nonME your share              | 1bC  | NS   | 12     | 6216  | positive or 0   |
| 170  | Business and Farm Inc (Loss)-nonME your share        | 1cC  | NS   | 12     | 6217  | can be negative   |
| 180  | Capital Gain (Loss)-nonME your share                 | 1dC  | NS   | 12     | 6218  | can be negative   |
| 190  | Oth Inc(not State inc tax ref)(Loss)nonME your share | 1eC  | NS   | 12     | 6219  | can be negative   |
| 200  | Total Income-nonME your share                        | 1fC  | NS   | 12     | 6220  | sum of lines 1aC-1eC. Must equal amt from Worksheet B, col D, line 15<br>minus Worksheet B, col E, line 15              |
| 210  | Ratio of Income-Your share                           | 2B   | NS   | 5      | 6221  | divide line 1fB by 1fA (xxxxx)<br>examples 25.32% = 02532, 100% = 10000   |
| 220  | Ratio of Income-NonME your share                     | 2C   | NS   | 5      | 6222  | divide line 1fC by 1fB (xxxxx)<br>examples 25.32% = 02532, 100% = 10000   |
| 230  | Federal Income Adjustments-both spouses              | 3A   | NS   | 12     | 6223  | from federal form 1040 line 36 or 1040A line 20   |
| 240  | Federal Income Adjustments-your share                | 3B   | NS   | 12     | 6224  | multiply 3A by 2B   |
| 250  | Federal Income Adjustments-nonME your share          | 3C   | NS   | 12     | 6225  | multiply 3B by 2C   |
| 260  | Federal Adjusted Gross Income-both spouses           | 4A   | NS   | 12     | 6226  | subtract line 3A from 1fA   |
| 270  | Federal Adjusted Gross Income-your share             | 4B   | NS   | 12     | 6227  | subtract line 3B from 1fB. Enter amount on 1040ME line 14   |
| 280  | Federal Adjusted Gross Income-nonME your share       | 4C   | NS   | 12     | 6228  | subtract line 3C from 1fC   |
| 290  | Additions - Specify - both spouses                   | 5aA  | NS   | 12     | 6229  | positive or 0   |
| @295   | Explanation of "additions" income modifications      |      | AN   | 6      | 6230  | must provide explanation if line 5aA is > 0. Stmbnn   |
| 315  | Deductions   | 5bA  | NS   | 12     | 6232  | positive or 0   |
| @320   | Explanation of "deductions" income modifications     |      | AN   | 6      | 6233  | must provide explanation if line 5bA is >0. Stmbnn  |
| 330  | Total Modifications-both spouses                     | 5cA  | NS   | 12     | 6234  | line 5aA minus line 5bA, may be negative  |
| 340  | Additions - Specify - your share                     | 5aB  | NS   | 12     | 6235  | positive or 0   |
| 360  | Other income modifications-your share                | 5bB  | NS   | 12     | 6237  | positive or 0   |
| 380  | Total Modifications-your share                       | 5cB  | NS   | 12     | 6238  | line 5aB minus line 5bB, may be negative,<br>enter amount on 1040ME line 15   |
| 390  | Additions - specify - nonME your share               | 5aC  | NS   | 12     | 6239  | positive or 0   |
| 410  | Other income modifications-nonME your share          | 5bC  | NS   | 12     | 6241  | positive or 0   |
| 430  | Total Modifications-nonME your share                 | 5cC  | NS   | 12     | 6242  | line 5aC minus line 5bC, may be negative  |
| 440  | Maine Adjusted Gross Income- both spouses            | 6A   | NS   | 12     | 6243  | line 4A plus or minus line 5cA  |
| 450  | Maine Adjusted Gross Income- your share              | 6B   | NS   | 12     | 6244  | line 4B plus or minus line 5cB.<br>Enter amount on 1040ME line 16   |
| 460  | Maine Adjusted Gross Income-nonME your share         | 6C   | NS   | 12     | 6245  | line 4C plus or minus line 5cC  |
| 470  | Ratio of Maine Adjusted Gross Income-your share      | 7B   | NS   | 5      | 6246  | divide line 6B by line 6A. (xxxxx)<br>examples 25.32% = 02532, 100% = 10000   |
| 480  | Ratio of non-ME Adj Gross Income-your share          | 7C   | NS   | 5      | 6247  | divide line 6C by line 6B (xxxxx)<br>examples 25.32% = 02532, 100% = 10000  |
| 490  | Deductions-both spouses                              | 8A   | NS   | 12     | 6248  | if itemized from Maine Schedule 2 line 7, otherwise 0   |
| 500  | Deductions-your share                                | 8B   | NS   | 12     | 6249  | if itemized multiply line 8A by line 7B, enter on form 1040ME line 17.<br>If amt < standard deduct, use standard deduct |

|     |  |     |    |    |      |  |   |
|-----|--|-----|----|----|------|--|---|
|     |  |     |    |    |      |  | if standard, use standard deduction rules   |
| 510 | Exemptions/Dependents-both spouses         | 9aA | NS | 12 | 6250 |  | multiply # of dependent exemptions by \$2850,<br>do <u>not</u> include you or your spouse |
| 520 | Exemptions/Dependents-your share           | 9aB | NS | 12 | 6251 |  | multiply line 9aA by 7B   |
| 530 | Exemptions/yourself-your share             | 9bB | NS | 12 | 6252 |  | enter \$2850  |
| 540 | Total Exemptions-your share                | 9cB | NS | 12 | 6253 |  | add lines 9aB and 9bB. Enter total on form 1040ME line 18                                 |
| 550 | Adjusted Maine Income Tax-nonMe your share | 10C | NS | 12 | 6254 |  | from form 1040ME ln 20<br>minus ln 22 minus Maine Sched A, lines 5 and 7                  |
| 560 | Nonresident Credit-your share              | 11C | NS | 12 | 6255 |  | multiply line 10C by line 7C.<br>Enter amount on form 1040ME line 25                      |
|     | Record Terminus                            |     | AN | 1  |      |  | Value #   |

| MAINE ELECTRONIC RECORD LAYOUT FOR LEGACY SYSTEM    |  |      |      |        |       |  |
|---|--|------|------|--------|-------|--|
| Nonresident Worksheets A & B - (Record Number 55)   |  |      |      |        |       |  |
| FIELD #   | IDENTIFICATION   | FORM | TYPE | FORM   | ERROR | DESCRIPTION  |
|   |  | REF  |      | LENGTH | CODE  |  |
|   | Byte Count   |      | N    | 4      |       | nnnn for variable format                                     |
|   | ME Form Start Sentinel                                   |      | AN   | 4      |       | Value "****"   |
| 00  | ME Form Record ID  |      | AN   | 6      |       | "SCHbbb"   |
| 01  | Schedule Type  |      |      | 6      |       | "NRWTAB"   |
| 02  | Page Number  |      |      | 5      |       | "PG01b"  |
| 03  | Taxpayer Identification Number                           |      | N    | 9      |       | (Primary SSN)  |
| 04  | Filler   |      |      | 1      |       | blank  |
| 05  | Schedule Occurrence Number                               |      | N    | 7      |       | 0000001  |
| <b>(WORKSHEET A)</b>                                |  |      |      |        |       |  |
| 10  | Name - filer   | 1a   | AN   | 35     | 7101  | must match 1040ME  |
| 12  | Name - spouse  | 1b   | AN   | 35     | 7102  | if applicable  |
| 14  | Social Security Number - filer                           | 1aa  | N    | 9      | 7103  | must match 1040ME  |
| 16  | Social Security Number - spouse                          | 1ab  | N    | 9      | 7104  | blank or >00000000 and <999999999                            |
| 18  | Date of birth - filer                                    | 1ba  | AN   | 8      | 7105  | MMDDYYYY   |
| 20  | Date of birth - spouse                                   | 1bb  | AN   | 8      | 7106  | MMDDYYYY   |
| 22  | Occupation - filer                                       | 1ca  | AN   | 35     | 7107  | must match 1040ME  |
| 24  | Occupation - spouse                                      | 1cb  | AN   | 35     | 7108  | if applicable  |
| 26  | State domiciled in - filer                               | 2a   | AN   | 2      | 7109  | 2-letter state abbreviation                                  |
| 28  | State domiciled in - spouse                              | 2b   | AN   | 2      | 7110  | 2-letter state abbreviation                                  |
| 30  | Where stationed, if military - filer                     | 3a   | AN   | 3      | 7111  | 2-letter state abbreviation or 3-letter country abbreviation |
| 32  | Where stationed, if military - spouse                    | 3b   | AN   | 3      | 7112  | 2-letter state abbreviation or 3-letter country abbreviation |
| 34  | Designated state of legal residence - filer              | 3aa  | AN   | 2      | 7113  | 2-letter state abbreviation                                  |
| 36  | Designated state of legal residence - spouse             | 3ab  | AN   | 2      | 7114  | 2-letter state abbreviation                                  |
| 38  | Number of days spent in Maine - filer                    | 4a   | N    | 3      | 7115  | number between 0 and 365                                     |
| 40  | Number of days spent in Maine - spouse                   | 4b   | N    | 3      | 7116  | number between 0 and 365                                     |
| 42  | Owned home/real property in Maine - filer                | 5a   | A    | 1      | 7117  | Y or N (default N)   |
| 44  | Owned home/real property in Maine - spouse               | 5b   | A    | 1      | 7118  | Y or N (default N)   |
| 46  | In what municipality was property located - filer        | 5aa  | AN   | 35     | 7119  | property location in Maine                                   |
| 48  | In what municipality was property located - spouse       | 5ab  | AN   | 35     | 7120  | property location in Maine                                   |
| 50  | Ever apply for Homestead or Vet prop tax exempt - filer  | 5ba  | A    | 1      | 7121  | Y or N (default N)   |
| 52  | Ever apply for Homestead or Vet prop tax exempt - spouse | 5bb  | A    | 1      | 7122  | Y or N (default N)   |
| 54  | Disposed of the property - filer                         | 5ca  | A    | 1      | 7123  | Y or N (default N)   |
| 56  | Disposed of the property - spouse                        | 5cb  | A    | 1      | 7124  | Y or N (default N)   |
| 58  | If yes, when? - filer                                    | 5cwf | AN   | 8      | 7125  | MMDDYYYY if 5ca = Y  |
| 60  | If yes, when? - spouse                                   | 5cws | AN   | 8      | 7126  | MMDDYYYY if 5cb = Y  |
| One of 6 or 7 for the filer must have valid entries |  |      |      |        |       |  |
| 62  | Date became a ME resident - filer                        | 6a   | AN   | 8      | 7127  | MMDDYYYY   |
| 64  | Date became a ME resident - spouse                       | 6b   | AN   | 8      | 7128  | MMDDYYYY   |
| 66  | State of prior residence - filer                         | 6aa  | AN   | 2      | 7129  | 2-letter state abbreviation                                  |
| 68  | State of prior residence - spouse                        | 6ab  | AN   | 2      | 7130  | 2-letter state abbreviation                                  |
| 70  | Registered to vote in Maine - filer                      | 6ba  | A    | 1      | 7131  | Y or N (default N)   |
| 72  | Registered to vote in Maine - spouse                     | 6bb  | A    | 1      | 7132  | Y or N (default N)   |
| 74  | If yes, when? - filer                                    | 6bwf | AN   | 8      | 7133  | MMDDYYYY if 6ba = Y  |
| 76  | If yes, when? - spouse                                   | 6bws | AN   | 8      | 7134  | MMDDYYYY if 6bb = Y  |
| 78  | Purchased a home in Maine - filer                        | 6ca  | A    | 1      | 7135  | Y or N (default N)   |
| 80  | Purchased a home in Maine - spouse                       | 6cb  | A    | 1      | 7136  | Y or N (default N)   |
| 82  | If yes, when? - filer                                    | 6cwf | AN   | 8      | 7137  | MMDDYYYY if 6ca = Y  |
| 84  | If yes, when? - spouse                                   | 6cws | AN   | 8      | 7138  | MMDDYYYY if 6cb = Y  |
| 86  | Obtained a driver's license in Maine - filer             | 6da  | A    | 1      | 7139  | Y or N (default N)   |
| 88  | Obtained a driver's license in Maine - spouse            | 6db  | A    | 1      | 7140  | Y or N (default N)   |
| 90  | If yes, when? - filer                                    | 6dwf | AN   | 8      | 7141  | MMDDYYYY if 6da = Y  |
| 92  | If yes, when? - spouse                                   | 6dws | AN   | 8      | 7142  | MMDDYYYY if 6db = Y  |
| 94  | Registered an auto or other vehicle in Maine - filer     | 6ea  | A    | 1      | 7143  | Y or N (default N)   |
| 96  | Registered an auto or other vehicle in Maine - spouse    | 6eb  | A    | 1      | 7144  | Y or N (default N)   |
| 98  | If yes, when? - filer                                    | 6ewf | AN   | 8      | 7145  | MMDDYYYY if 6ea = Y  |
| 100   | If yes, when? - spouse                                   | 6ews | AN   | 8      | 7146  | MMDDYYYY if 6eb = Y  |
| 102   | Date became a nonresident - filer                        | 7a   | AN   | 8      | 7147  | MMDDYYYY   |
| 104   | Date became a nonresident - spouse                       | 7b   | AN   | 8      | 7148  | MMDDYYYY   |
| 106   | New state of residence - filer                           | 7aa  | AN   | 2      | 7149  | 2-letter state abbreviation                                  |
| 108   | New state of residence - spouse                          | 7ab  | AN   | 2      | 7150  | 2-letter state abbreviation                                  |
| 110   | Registered to vote in new state of residence - filer     | 7ba  | A    | 1      | 7151  | Y or N (default N)   |
| 112   | Registered to vote in new state of residence - spouse    | 7bb  | A    | 1      | 7152  | Y or N (default N)   |
| 114   | If yes, when? - filer                                    | 7bwf | AN   | 8      | 7153  | MMDDYYYY if 7ba = Y  |

|      |   |      |    |    |      |  |
|------|---|------|----|----|------|--|
| 116  | If yes, when? - spouse                                      | 7bws | AN | 8  | 7154 | MMDDYYYY if 7bb = Y  |
| 118  | Purchased home in new state of residence - filer            | 7ca  | A  | 1  | 7155 | Y or N (default N)   |
| 120  | Purchased home in new state of residence - spouse           | 7cb  | A  | 1  | 7156 | Y or N (default N)   |
| 122  | If yes, when? - filer                                       | 7cwf | AN | 8  | 7157 | MMDDYYYY if 7ca = Y  |
| 124  | If yes, when? - spouse                                      | 7cws | AN | 8  | 7158 | MMDDYYYY if 7cb = Y  |
| 126  | Obtained driver's license in new state of residence - filer | 7da  | A  | 1  | 7159 | Y or N (default N)   |
| 128  | Obtained driver's lic. in new state of residence - spouse   | 7db  | A  | 1  | 7160 | Y or N (default N)   |
| 130  | If yes, when? - filer                                       | 7dwf | AN | 8  | 7161 | MMDDYYYY if 7da = Y  |
| 132  | If yes, when? - spouse                                      | 7dws | AN | 8  | 7162 | MMDDYYYY if 7db = Y  |
| 134  | Registered auto or other veh. in new state of res. - filer  | 7ea  | A  | 1  | 7163 | Y or N (default N)   |
| 136  | Registered auto or other veh. in new state of res. - spouse | 7eb  | A  | 1  | 7164 | Y or N (default N)   |
| 138  | If yes, when? - filer                                       | 7ewf | AN | 8  | 7165 | MMDDYYYY if 7ea = Y  |
| 140  | If yes, when? - spouse                                      | 7ews | AN | 8  | 7166 | MMDDYYYY if 7eb = Y  |
| 142  | Spouse & dependent children move to new state - filer       | 7fa  | A  | 1  | 7167 | Y, N or blank  |
| 144  | Spouse & dep. children move to new state - spouse           | 7fb  | A  | 1  | 7168 | Y, N or blank  |
| 146  | Performed any work or services in Maine - filer             | 8aa  | A  | 1  | 7169 | Y or N (default N)   |
| 148  | Performed any work or services in Maine - spouse            | 8ab  | A  | 1  | 7170 | Y or N (default N)   |
| 150  | Who was your employer? - filer                              | 8awf | AN | 35 | 7171 | Maine employer   |
| 152  | Who was your employer? - spouse                             | 8aws | AN | 35 | 7172 | Maine employer   |
| 154  | Registered an auto or other vehicle in Maine - filer        | 8ba  | A  | 1  | 7173 | Y or N (default N)   |
| 156  | Registered an auto or other vehicle in Maine - spouse       | 8bb  | A  | 1  | 7174 | Y or N (default N)   |
| 158  | Renewed a Maine driver's license - filer                    | 8ca  | A  | 1  | 7175 | Y or N (default N)   |
| 160  | Renewed a Maine driver's license - spouse                   | 8cb  | A  | 1  | 7176 | Y or N (default N)   |
| 162  | Voted in ME, in person or by absentee ballot - filer        | 8da  | A  | 1  | 7177 | Y or N (default N)   |
| 164  | Voted in ME, in person or by absentee ballot - spouse       | 8db  | A  | 1  | 7178 | Y or N (default N)   |
| 166  | Attended or sent your children to a Maine school - filer    | 8ea  | A  | 1  | 7179 | Y or N (default N)   |
| 168  | Attended or sent your children to a ME school - spouse      | 8eb  | A  | 1  | 7180 | Y or N (default N)   |
| 170  | Purchased a Maine res. Hunting or fishing license - filer   | 8fa  | A  | 1  | 7181 | Y or N (default N)   |
| 172  | Purchased a Maine res. Hunting or fishing lic. - spouse     | 8fb  | A  | 1  | 7182 | Y or N (default N)   |
| 174  | Listed ME as your legal res. for any purpose - filer        | 8ga  | A  | 1  | 7183 | Y or N (default N)   |
| 176  | Listed ME as your legal res. for any purpose - spouse       | 8gb  | A  | 1  | 7184 | Y or N (default N)   |
| 178  | Obtain/renewed any ME trade or pro lic's or union - filer   | 8ha  | A  | 1  | 7185 | Y or N (default N)   |
| 180  | Obtain/renewed any ME trade or pro lic's or union - spouse  | 8hb  | A  | 1  | 7186 | Y or N (default N)   |
| @182 | Intention for non-disposed property - filer                 | 9a   | AN | 6  | 7187 | explain intention if 5a = Y and property not disposed of. Stmbnn |
| @184 | Intention for non-disposed property - spouse                | 9b   | AN | 6  | 7188 | explain intention if 5b = Y and property not disposed of. Stmbnn |
| @186 | Circumstances regarding spouse & dep. children - filer      | 10a  | AN | 6  | 7189 | explain if 7fa = N. Stmbnn                                       |
| @188 | Circumstances regarding spouse & dep. children - spouse     | 10b  | AN | 6  | 7190 | explain if 7fb = N. Stmbnn                                       |

| (WORKSHEET B) |   |     |    |    |      |  |
|---------------|---|-----|----|----|------|--|
| 190           | Wages, salaries, tips, other compensation - Column A        | 1A  | NS | 12 | 7219 | Inc from fed rtn   |
| 200           | Wages, salaries, tips, other compensation - Column B        | 1B  | NS | 12 | 7220 | Inc from 1A for Maine Resident Period                          |
| 210           | Wages, salaries, tips, other compensation - Column C        | 1C  | NS | 12 | 7221 | Inc from 1B earned outside of ME for ME Resident Pd            |
| 220           | Wages, salaries, tips, other compensation - Column D        | 1D  | NS | 12 | 7222 | Inc from 1A for Nonresident Period                             |
| 230           | Wages, salaries, tips, other compensation - Column E        | 1E  | NS | 12 | 7223 | Inc from 1D from Maine sources for Nonresident Pd              |
| 240           | Taxable Interest - Column A                                 | 2A  | NS | 12 | 7224 | Inc from fed rtn   |
| 250           | Taxable Interest - Column B                                 | 2B  | NS | 12 | 7225 | Inc from 2A for Maine Resident Period                          |
| 260           | Taxable Interest - Column C                                 | 2C  | NS | 12 | 7226 | Inc from 2B earned outside of Maine for Maine Resident Period  |
| 270           | Taxable Interest - Column D                                 | 2D  | NS | 12 | 7227 | Inc from 2A for Nonresident Period                             |
| 280           | Taxable Interest - Column E                                 | 2E  | NS | 12 | 7228 | Inc from 2D from Maine sources for Nonresident Period          |
| 290           | Ordinary dividends - Column A                               | 3A  | NS | 12 | 7229 | Inc from fed rtn   |
| 300           | Ordinary dividends - Column B                               | 3B  | NS | 12 | 7230 | Inc from 3A for Maine Resident Period                          |
| 310           | Ordinary dividends - Column C                               | 3C  | NS | 12 | 7231 | Inc from 3B earned outside of Maine for Maine Resident Period  |
| 320           | Ordinary dividends - Column D                               | 3D  | NS | 12 | 7232 | Inc from 3A for Nonresident Period                             |
| 330           | Ordinary dividends - Column E                               | 3E  | NS | 12 | 7233 | Inc from 3D from Maine sources for Nonresident Period          |
| 340           | Alimony received - Column A                                 | 4A  | NS | 12 | 7234 | Inc from fed rtn   |
| 350           | Alimony received - Column B                                 | 4B  | NS | 12 | 7235 | Inc from 4A for Maine Resident Period                          |
| 360           | Alimony received - Column C                                 | 4C  | NS | 12 | 7236 | Inc from 4B earned outside of Maine for Maine Resident Period  |
| 370           | Alimony received - Column D                                 | 4D  | NS | 12 | 7237 | Inc from 4A for Nonresident Period                             |
| 380           | Alimony received - Column E                                 | 4E  | NS | 12 | 7238 | Inc from 4D from Maine sources for Nonresident Period          |
| 390           | Business income/loss - Column A                             | 5A  | NS | 12 | 7239 | Inc from fed rtn   |
| 400           | Business income/loss - Column B                             | 5B  | NS | 12 | 7240 | Inc from 5A for Maine Resident Period                          |
| 410           | Business income/loss - Column C                             | 5C  | NS | 12 | 7241 | Inc from 5B earned outside of Maine for Maine Resident Period  |
| 420           | Business income/loss - Column D                             | 5D  | NS | 12 | 7242 | Inc from 5A for Nonresident Period                             |
| 430           | Business income/loss - Column E                             | 5E  | NS | 12 | 7243 | Inc from 5D from Maine sources for Nonresident Period          |
| 440           | Capital gain/loss - Column A                                | 6A  | NS | 12 | 7244 | Inc from fed rtn   |
| 450           | Capital gain/loss - Column B                                | 6B  | NS | 12 | 7245 | Inc from 6A for Maine Resident Period                          |
| 460           | Capital gain/loss - Column C                                | 6C  | NS | 12 | 7246 | Inc from 6B earned outside of Maine for Maine Resident Period  |
| 470           | Capital gain/loss - Column D                                | 6D  | NS | 12 | 7247 | Inc from 6A for Nonresident Period                             |
| 480           | Capital gain/loss - Column E                                | 6E  | NS | 12 | 7248 | Inc from 6D from Maine sources for Nonresident Period          |
| 490           | Other gains/losses - Column A                               | 7A  | NS | 12 | 7249 | Inc from fed rtn   |
| 500           | Other gains/losses - Column B                               | 7B  | NS | 12 | 7250 | Inc from 7A for Maine Resident Period                          |
| 510           | Other gains/losses - Column C                               | 7C  | NS | 12 | 7251 | Inc from 7B earned outside of Maine for Maine Resident Period  |
| 520           | Other gains/losses - Column D                               | 7D  | NS | 12 | 7252 | Inc from 7A for Nonresident Period                             |
| 530           | Other gains/losses - Column E                               | 7E  | NS | 12 | 7253 | Inc from 7D from Maine sources for Nonresident Period          |
| 540           | Taxable amount of IRA distributions - Column A              | 8A  | NS | 12 | 7254 | Inc from fed rtn   |
| 550           | Taxable amount of IRA distributions - Column B              | 8B  | NS | 12 | 7255 | Inc from 8A for Maine Resident Period                          |
| 560           | Taxable amount of IRA distributions - Column C              | 8C  | NS | 12 | 7256 | Inc from 8B earned outside of Maine for Maine Resident Period  |
| 570           | Taxable amount of IRA distributions - Column D              | 8D  | NS | 12 | 7257 | Inc from 8A for Nonresident Period                             |
| 590           | Taxable amount of pensions and annuities - Column A         | 9A  | NS | 12 | 7259 | Inc from fed rtn   |
| 600           | Taxable amount of pensions and annuities - Column B         | 9B  | NS | 12 | 7260 | Inc from 9A for Maine Resident Period                          |
| 610           | Taxable amount of pensions and annuities - Column C         | 9C  | NS | 12 | 7261 | Inc from 9B earned outside of Maine for Maine Resident Period  |
| 620           | Taxable amount of pensions and annuities - Column D         | 9D  | NS | 12 | 7262 | Inc from 9A for Nonresident Period                             |
| 640           | Rental real est, royalties, ptrnrshps, S Corp, etc. - Col A | 10A | NS | 12 | 7264 | Inc from fed rtn   |
| 650           | Rental real est, royalties, ptrnrshps, S Corp, etc. - Col B | 10B | NS | 12 | 7265 | Inc from 10A for Maine Resident Period                         |
| 660           | Rental real est, royalties, ptrnrshps, S Corp, etc. - Col C | 10C | NS | 12 | 7266 | Inc from 10B earned outside of Maine for Maine Resident Period |
| 670           | Rental real est, royalties, ptrnrshps, S Corp, etc. - Col D | 10D | NS | 12 | 7267 | Inc from 10A for Nonresident Period                            |
| 680           | Rental real est, royalties, ptrnrshps, S Corp, etc. - Col E | 10E | NS | 12 | 7268 | Inc from 10D from Maine sources for Nonresident Period         |
| 690           | Farm income/loss - Column A                                 | 11A | NS | 12 | 7269 | Inc from fed rtn   |
| 700           | Farm income/loss - Column B                                 | 11B | NS | 12 | 7270 | Inc from 11A for Maine Resident Period                         |
| 710           | Farm income/loss - Column C                                 | 11C | NS | 12 | 7271 | Inc from 11B earned outside of Maine for Maine Resident Period |
| 720           | Farm income/loss - Column D                                 | 11D | NS | 12 | 7272 | Inc from 11A for Nonresident Period                            |
| 730           | Farm income/loss - Column E                                 | 11E | NS | 12 | 7273 | Inc from 11D from Maine sources for Nonresident Period         |
| 740           | Unemployment compensation - Column A                        | 12A | NS | 12 | 7274 | Inc from fed rtn   |
| 750           | Unemployment compensation - Column B                        | 12B | NS | 12 | 7275 | Inc from 12A for Maine Resident Period                         |
| 760           | Unemployment compensation - Column C                        | 12C | NS | 12 | 7276 | Inc from 12B earned outside of Maine for Maine Resident Period |
| 770           | Unemployment compensation - Column D                        | 12D | NS | 12 | 7277 | Inc from 12A for Nonresident Period                            |
| 780           | Unemployment compensation - Column E                        | 12E | NS | 12 | 7278 | Inc from 12D from Maine sources for Nonresident Period         |
| 790           | Taxable amount of social security benefits - Column A       | 13A | NS | 12 | 7279 | Inc from fed rtn   |
| 800           | Taxable amount of social security benefits - Column B       | 13B | NS | 12 | 7280 | Inc from 13A for Maine Resident Period                         |
| 810           | Taxable amount of social security benefits - Column C       | 13C | NS | 12 | 7281 | Inc from 13B earned outside of Maine for Maine Resident Period |
| 820           | Taxable amount of social security benefits - Column D       | 13D | NS | 12 | 7282 | Inc from 13A for Nonresident Period                            |
| 840           | Other income - Column A                                     | 14A | NS | 12 | 7284 | Inc from fed rtn   |
| 850           | Other income - Column B                                     | 14B | NS | 12 | 7285 | Inc from 14A for Maine Resident Period                         |
| 860           | Other income - Column C                                     | 14C | NS | 12 | 7286 | Inc from 14B earned outside of Maine for Maine Resident Period |
| 870           | Other income - Column D                                     | 14D | NS | 12 | 7287 | Inc from 14A for Nonresident Period                            |

|     |                                   |     |    |    |      |   |
|-----|-----------------------------------|-----|----|----|------|---|
| 880 | Other income - Column E           | 14E | NS | 12 | 7288 | Inc from 14D from Maine sources for Nonresident Period                          |
| 890 | Add lines 1 through 14 - Column A | 15A | NS | 12 | 7289 | Inc from fed rtn (sum of 1A thru 14A)   |
| 900 | Add lines 1 through 14 - Column B | 15B | NS | 12 | 7290 | Inc from 15A for Maine Resident Period (sum of 1B thru 14B)                     |
| 910 | Add lines 1 through 14 - Column C | 15C | NS | 12 | 7291 | Inc from 15B earned outside of Maine for Maine Resident Pd (sum of 1C thru 14C) |
| 920 | Add lines 1 through 14 - Column D | 15D | NS | 12 | 7292 | Inc from 15A for Nonresident Period (sum of 1D thru 14D)                        |
| 930 | Add lines 1 through 14 - Column E | 15E | NS | 12 | 7293 | Inc from 15D from Maine sources for Nonresident Period (sum of 1E thru 14E)     |
|     | Record Terminus                   |     | AN | 1  |      | Value '#'   |
|     |                                   |     |    |    |      |   |

| MAINE ELECTRONIC RECORD LAYOUT FOR LEGACY SYSTEM |   |      |      |        |       |  |
|--|---|------|------|--------|-------|--|
| Nonresident Worksheets C - (Record Number 60)    |   |      |      |        |       |  |
| FIELD #  | IDENTIFICATION                              | FORM |      | FORM   | ERROR | DESCRIPTION  |
|  |   | REF  | TYPE | LENGTH | CODE  |  |
|  | Byte Count                                  |      | N    | 4      |       | nnnn for variable format                                 |
|  | ME Form Start Sentinel                      |      | AN   | 4      |       | Value "****"   |
| 00   | ME Form Record ID                           |      | AN   | 6      |       | "SCHbbb"   |
| 01   | Schedule Type                               |      |      | 6      |       | "NRWTbC"   |
| 02   | Page Number                                 |      |      | 5      |       | "PG01b"  |
| 03   | Taxpayer Identification Number              |      | N    | 9      |       | (Primary SSN)  |
| 04   | Filler                                      |      |      | 1      |       | blank  |
| 05   | Schedule Occurrence Number                  |      | N    | 7      |       | 0000001 - 0000010  |
| 10   | Name of Employer                            |      | AN   | 35     | 7301  |  |
| 20   | Wages, salaries, tips, other compensation   | 1    | NS   | 12     | 7302  |  |
| 30   | Total days in the year employed by Employer | 2    | N    | 3      | 7303  | positive or blank, 365 or actual number of days employed |
| 40   | Saturdays and Sundays not worked            | 3a   | N    | 3      | 7304  | positive or blank (Saturdays & Sundays - not worked)     |
| 50   | Holidays                                    | 3b   | N    | 3      | 7305  | positive or blank (Holidays - not worked)                |
| 60   | Sick Leave                                  | 3c   | N    | 3      | 7306  | positive or blank (Sick leave days - not worked)         |
| 70   | Vacation                                    | 3d   | N    | 3      | 7307  | positive or blank (Vacation days - not worked)           |
| 80   | Other non-working days                      | 3e   | N    | 3      | 7308  | positive or blank  |
| 90   | Total non-working days                      | 3f   | N    | 3      | 7309  | positive or blank, sum of lines 3a thru 3e               |
| 100  | Total days worked during the year           | 4    | N    | 3      | 7310  | positive or blank, line 2 minus line 3f                  |
| 110  | Total days worked outside Maine             | 5    | N    | 3      | 7311  | positive or blank  |
| 120  | Total days worked in Maine                  | 6    | N    | 3      | 7312  | positive or blank  |
| 130  | Percentage of days worked in Maine          | 7    | NS   | 5      | 7313  | positive or blank, line 6 divided by line 4, xxxxx       |
| 140  | Maine-Source Compensation                   | 8    | NS   | 12     | 7314  | line 1 multiplied by the percentage on line 7            |
| 150  | Non-Maine-Source Compensation               | 9    | NS   | 12     | 7315  | line 1 minus line 8                                      |
|  | Record Terminus                             |      | AN   | 1      |       | Value "#"  |

| MAINE ELECTRONIC RECORD LAYOUT FOR LEGACY SYSTEM |   |      |      |        |       |   |
|--|---|------|------|--------|-------|---|
| Schedule 2210ME - (Record Number 70)             |   |      |      |        |       |   |
| FIELD #  | IDENTIFICATION  | FORM |      | FORM   | ERROR | DESCRIPTION   |
|  |   | REF  | TYPE | LENGTH | CODE  |   |
|  | Byte Count  |      | N    | 4      |       | nnnn for variable format  |
|  | ME Form Start Sentinel                                |      | AN   | 4      |       | Value "****"  |
| 00   | ME Form Record ID                                     |      | AN   | 6      |       | "SCHbbb"  |
| 01   | Schedule Type   |      |      | 6      |       | "2210ME"  |
| 02   | Page Number   |      |      | 5      |       | "PG01b"   |
| 03   | Taxpayer Identification Number                        |      | N    | 9      |       | (Primary SSN)   |
| 04   | Filler  |      |      | 1      |       | blank   |
| 05   | Schedule Occurrence Number                            |      | N    | 7      |       | 0000001   |
| 10   | 2011 Tax (Net tax minus child care credit)            | 1    | NS   | 12     | 8101  | positive or 0, Form 1040ME line 26 minus line 28d                         |
| 20   | Multiply line 1 by 90% (66 2/3% farmer/fisherman)     | 2    | NS   | 12     | 8102  | positive or 0   |
| 30   | 2011 Withholding Tax, line 28a, form 1040ME           | 3    | NS   | 12     | 8103  | form 1040ME line 28a  |
| 40   | subtract ln 3 from 1. If <\$1000, don't complete form | 4    | NS   | 12     | 8104  | Line 1 minus line 3, if < \$1000 do not complete form                     |
| 50   | 2010 tax  | 5    | NS   | 12     | 8105  | positive or 0, from 2009 1040ME, line 26 minus line 28d                   |
| 60   | enter the smaller of line 2 or line 5                 | 6    | NS   | 12     | 8106  | line 2 or line 5, whichever is smaller (both fields must have values > 0) |
| 70   | multiply the amount on line 6 by .25                  | 7    | NS   | 12     | 8107  | Positive or blank   |
| 80   | Due Date A  | 8A   | NS   | 8      | 8108  | 04152011  |
| 90   | Due Date B  | 8B   | NS   | 8      | 8109  | 06152011  |
| 100  | Due Date C  | 8C   | NS   | 8      | 8110  | 09152011  |
| 110  | Due Date D  | 8D   | NS   | 8      | 8111  | 01152012  |
| 120  | Estimated Tax Due A                                   | 9A   | NS   | 12     | 8112  | Positive or blank   |
| 130  | Estimated Tax Due B                                   | 9B   | NS   | 12     | 8113  | Positive or blank   |
| 140  | Estimated Tax Due C                                   | 9C   | NS   | 12     | 8114  | Positive or blank   |
| 150  | Estimated Tax Due D                                   | 9D   | NS   | 12     | 8115  | Positive or blank   |
| 160  | Tax Withheld A  | 10aA | NS   | 12     | 8116  | Positive or blank   |
| 170  | Estimated Tax Paid A                                  | 10aA | NS   | 12     | 8117  | positive or 0   |
| 180  | Amt carried forward (overpaid) from previous year     | 10cA | NS   | 12     | 8118  | positive or 0, credit carried forward from prior year                     |
| 190  | Total A   | 10dA | NS   | 12     | 8119  | add lines 10aA, 10bA, 10cA  |
| 200  | Tax Withheld B  | 10aB | NS   | 12     | 8120  | Positive or blank   |
| 210  | Estimated Tax Paid B                                  | 10bB | NS   | 12     | 8121  | positive or 0   |
| 220  | Amt carried forward (overpaid) from previous col 11b  | 10cB | NS   | 12     | 8122  | positive or 0, from 11bA  |
| 230  | Total B   | 10dB | NS   | 12     | 8123  | add lines 10aB, 10bB, 10cB  |
| 240  | Tax Withheld C  | 10aC | NS   | 12     | 8124  | Positive or blank   |
| 250  | Estimated Tax Paid C                                  | 10bC | NS   | 12     | 8125  | positive or 0   |
| 260  | Amt carried forward (overpaid) from previous col 11b  | 10cC | NS   | 12     | 8126  | positive or 0, from 11bB  |
| 270  | Total C   | 10dC | NS   | 12     | 8127  | add lines 10aC, 10bC, 10cC  |
| 280  | Tax Withheld D  | 10aD | NS   | 12     | 8128  | Positive or blank   |
| 290  | Estimated Tax Paid D                                  | 10bD | NS   | 12     | 8129  | positive or 0   |
| 300  | Amt carried forward (overpaid) from previous col 11b  | 10cD | NS   | 12     | 8130  | positive or 0, from 11bC  |
| 310  | Total D   | 10dD | NS   | 12     | 8131  | add lines 10aD, 10bD, 10cD  |
| 320  | Subtract line 10d from line 9 A                       | 11A  | NS   | 12     | 8132  | subtract line 10dA from 9A  |
| 330  | Subtract line 10d from line 9 B                       | 11B  | NS   | 12     | 8133  | subtract line 10dB from 9B  |
| 340  | Subtract line 10d from line 9 C                       | 11C  | NS   | 12     | 8134  | subtract line 10dC from 9C  |
| 350  | Subtract line 10d from line 9 D                       | 11D  | NS   | 12     | 8135  | subtract line 10dD from 9D  |
| 360  | Underpayment A  | 11aA | NS   | 12     | 8136  | if 9A > 10dA, enter amount here, otherwise enter in 11bA, positive only   |
| 370  | Underpayment B  | 11aB | NS   | 12     | 8137  | if 9B > 10dB, enter amount here, otherwise enter in 11bB, positive only   |
| 380  | Underpayment C  | 11aC | NS   | 12     | 8138  | if 9C > 10dC, enter amount here, otherwise enter in 11bC, positive only   |
| 390  | Underpayment D  | 11aD | NS   | 12     | 8139  | if 9D > 10dD, enter amount here, otherwise enter in 11bD, positive only   |
| 400  | Overpayment A   | 11bA | NS   | 12     | 8140  | if 10dA > 9A, enter amount here, otherwise enter in 11aA, positive only   |
| 410  | Overpayment B   | 11bB | NS   | 12     | 8141  | if 10dB > 9B, enter amount here, otherwise enter in 11aB, positive only   |
| 420  | Overpayment C   | 11bC | NS   | 12     | 8142  | if 10dC > 9C, enter amount here, otherwise enter in 11aC, positive only   |
| 430  | Overpayment D   | 11bD | NS   | 12     | 8143  | if 10dD > 9D, enter amount here, otherwise enter in 11aD, positive only   |
| 440  | Date of payment of underpayment on line 11a A         | 12A  | AN   | 8      | 8144  | date of pay of underpay on 11aA MMDDYYYY                                  |
| 450  | # of months from due date of line 8                   | 13A  | N    | 2      | 8145  | # of months from date on line 8A to date on line 12.                      |
|  | to date line 12 A                                     |      |      |        |       | Part of a month is a whole  |
| 460  | Rate from table A                                     | 14A  | NS   | 7      | 8146  | enter rate from table, ex .126825 must be sent 0126825                    |
| 470  | Underpayment penalty A                                | 15A  | NS   | 12     | 8147  | multiply 11aA by line 14A   |
| 480  | Date of payment of underpayment on line 11a B         | 12B  | AN   | 8      | 8148  | date of pay of underpay on 11aB MMDDYYYY                                  |
| 490  | # of months from due date of line 8                   | 13B  | N    | 2      | 8149  | # of months from date on line 8B to date on line 12.                      |
|  | to date line 12 B                                     |      |      |        |       | Part of a month is a whole  |
| 500  | Rate from table B                                     | 14B  | NS   | 7      | 8150  | enter rate from table, ex .104622 must be sent 0104622                    |
| 510  | Underpayment penalty B                                | 15B  | NS   | 12     | 8151  | multiply 11aB by line 14B   |
| 520  | Date of payment of underpayment on line 11a C         | 12C  | AN   | 8      | 8152  | date of pay of underpay on 11aC MMDDYYYY                                  |
| 530  | # of months from due date of line 8                   | 13C  | N    | 2      | 8153  | # of months from date on line 8C to date on line 12.                      |

|     |  |     |    |    |      |  |
|-----|--|-----|----|----|------|--|
|     | to date line 12 C                              |     |    |    |      | Part of a month is a whole   |
| 540 | Rate from table C                              | 14C | NS | 7  | 8154 | enter rate from table, ex .072135 must be sent 0072135   |
| 550 | Underpayment penalty C                         | 15C | NS | 12 | 8155 | multiply 11aC by line 14C  |
| 560 | Date of payment of underpayment on line 11a D  | 12D | AN | 8  | 8156 | date of pay of underpay on 11aD MMDDYYYY   |
| 570 | # of months from due date of line 8            | 13D | NS | 2  | 8157 | # of months from date on line 8D to date on line 12.   |
|     | to date line 12 D                              |     |    |    |      | Part of a month is a whole   |
| 580 | Rate from table D                              | 14D | NS | 7  | 8158 | enter rate from table, ex .030301 must be sent 0030301   |
| 590 | Underpayment penalty D                         | 15D | NS | 12 | 8159 | multiply 11aD by line 14D  |
| 600 | Total of amounts shown on 15 A-D               | 16  | NS | 12 | 8160 | add line 15A-15D, if zero do not file this form.   |
|     |  |     |    |    |      | Enter amount on form 1040ME line 35B   |
|     |  |     |    |    |      | <b>If reducing refund by underpayment penalty, 1040ME Line 33 must include Line 35B amount</b> |
|     |  |     |    |    |      | <b>Please note that the penalty must be less than the expected refund. An overpayment can</b>  |
|     |  |     |    |    |      | <b>NOT be turned into an amount due electronically.</b>  |
| 610 | Annualized Income Installment Method Indicator | 17  | A  | 1  | 8161 | Y or N   |
|     | Record Terminus                                |     | AN | 1  |      | Value '#'  |
|     |  |     |    |    |      |  |

| MAINE ELECTRONIC RECORD LAYOUT FOR LEGACY SYSTEM                       |  |      |      |        |       |   |
|--|--|------|------|--------|-------|---|
| Statement Records - (Record Number 75)                                 |  |      |      |        |       |   |
| FIELD #  | IDENTIFICATION   | FORM |      | FORM   | ERROR | DESCRIPTION   |
|  |  | REF  | TYPE | LENGTH | CODE  |   |
|  | Byte Count   |      |      | 4      |       | 123   |
|  | Start of Record Sentinel   |      |      | 4      |       | Value "*****"   |
| 00   | Record ID  |      |      | 6      | 9101  | Value "STMbnn"  |
| 01   | Reserved   |      |      | 6      | 9102  | blank   |
| 02   | Page Number  |      |      | 5      | 9103  | Value "Pgnnb", nn=01 to 02  |
| 03   | Taxpayer SSN   |      | N    | 9      | 9104  | Primary SSN   |
| 04   | Filler   |      |      | 1      |       | blank   |
| 05   | Line Number  |      |      | 5      | 9105  | LNnnb, nn=01-99   |
| 06   | Filler   |      |      | 2      |       | blank   |
| 10   | Statement Data   |      |      | 80     | 9106  | Statement Title if "LN01", Column Titles or blank if "LN02", otherwise, left-justify field(s) from form or schedule |
|  | Record Terminus Character  |      |      | 1      |       | Value "#"   |
| FEDERAL FORMS TO BE TRANSMITTED USING SAME LAYOUTS AS SPECIFIED BY IRS |  |      |      |        |       |   |
|  | Form 1040 Long Form  |      |      |        |       |   |
|  | Form 1040A Short Form  |      |      |        |       |   |
|  | Form 1040EZ Form   |      |      |        |       |   |
|  | Schedule A Itemized Deductions   |      |      |        |       |   |
|  | Schedule C or Profit or Loss From Business Sched C-EZ  |      |      |        |       |   |
|  | Schedule D Capital Gains   |      |      |        |       |   |
|  | Schedule E Supplemental Income and Loss  |      |      |        |       |   |
|  | Schedule F Profit or Loss From Farming   |      |      |        |       |   |
|  | Form 1310 Stm of Person Claiming Refund Due a Deceased Taxpr   |      |      |        |       |   |
|  | Form 2441 or Schedule 2 Child and Dependent Care Expenses  |      |      |        |       |   |
|  | Form 4562 Depreciation and Amortization  |      |      |        |       |   |
|  | Form 4797 Sales of Business Property   |      |      |        |       |   |
|  | Form 4972 Tax on Lump-sum Distributions  |      |      |        |       |   |
|  | Form 5329 Additional Tax Attributable to IRA's, Other Qualified Retirement Plans, Annuities, Modified Endowment Contracts, and MSA's |      |      |        |       |   |
|  | Form 5884 Work Opportunity Credit  |      |      |        |       |   |
|  | Form 6251 Alternative Minimum Tax  |      |      |        |       |   |
|  | Form 6252 Installment Sale Income  |      |      |        |       |   |
|  | Form 8379 Injured Spouse Claim & Allocation  |      |      |        |       |   |
|  | Form 8801 Credit for Prior Year Minimum Tax  |      |      |        |       |   |
|  | Form 8829 Expenses for Business Use of your Home   |      |      |        |       |   |
|  | Form 8889 Health Savings Accounts  |      |      |        |       |   |

| MAINE ELECTRONIC RECORD LAYOUT FOR LEGACY SYSTEM |                                |          |      |             |            |  |
|--|--------------------------------|----------|------|-------------|------------|--|
| ACK Key Record                                   |                                |          |      |             |            |  |
| FIELD #  | IDENTIFICATION                 | FORM REF | TYPE | FORM LENGTH | ERROR CODE | DESCRIPTION  |
|  | Byte Count                     |          | N    | 4           |            | 0120   |
|  | Start of Record Sentinel       |          | A    | 4           |            | ****   |
| 0000   | Record ID                      |          | A    | 6           |            | Value "ACKbbb"   |
| 0010   | Filler                         |          | A    | 2           |            | Blank  |
| 0020   | Taxpayer Identification Number |          | N    | 9           |            | Primary SSN  |
| 0030   | Return Sequence Number         |          | N    | 16          |            | ETIN (5),Transmitter's Use Code (2),Julian Day (3),<br>Trans Seq Num (2),Seq Num for Return (4)        |
| 0040   | Expected Refund or Balance Due |          | N    | 12          |            | Blank  |
| 0050   | Acceptance Code                |          | A    | 1           |            | A = Accepted,R = Rejected,D = Duplicate Return<br>T = Transmission rejected, N=Missing forms/schedules |
| 0060   | Duplicate Code                 |          | A    | 3           |            | D=Duplicate DCN, R=Duplicate RSN, P=Duplicate Primary SSN  |
| 0065   | PIN Presence                   |          | A    | 1           |            | Blank  |
| 0070   | EFT Code                       |          |      | 1           |            | Blank  |
| 0080   | Date Accepted                  |          | AN   | 8           |            | MMDDYYYY   |
| 0090   | Return DCN                     |          | N    | 14          |            |  |
| 0100   | Number of Error Records        |          | N    | 2           |            | 00-96  |
| 0110   | Filler                         |          |      | 36          |            | Blank  |
|  | Record Terminus Character      |          | A    | 1           |            | Value "#"  |
| MAINE ACKNOWLEDGEMENT FILE RECORD LAYOUT         |                                |          |      |             |            |  |
| ACK Error Record                                 |                                |          |      |             |            |  |
| FIELD #  | IDENTIFICATION                 | FORM REF | TYPE | FORM LENGTH | ERROR CODE | DESCRIPTION  |
|  | Byte Count                     |          | N    | 4           |            | 0120   |
|  | Start of Record Sentinel       |          | A    | 4           |            | ****   |
| 0000   | Record ID                      |          | A    | 6           |            | Value "ACKRbb"   |
| 0010   | Primary Social Security        |          | N    | 9           |            | Must match ACK Key Record  |
| 0020   | Error Record Sequence Number   |          | N    | 2           |            | nn, (01-96)  |
| 0030   | Primary First Name             |          | AN   | 35          |            | Must match primary taxpayer name   |
| 0040   | Primary Initial                |          | AN   | 1           |            | Must match primary taxpayer name   |
| 0050   | Primary Last Name              |          | AN   | 35          |            | Must match primary taxpayer name   |
| 0060   | Error Form Occurrence          |          | N    | 2           |            |  |
| 0065   | Filler                         |          |      | 5           |            |  |
| 0070   | Reserved                       |          | A    | 4           |            | blank  |
| 0080   | Error Form Record ID           |          | AN   | 2           |            |  |
| 0090   | Error Reject Code              |          | N    | 4           |            | Refer to attachment 5 or record layouts  |
| 0100   | Error Field Sequence Number    |          | N    | 4           |            |  |
| 0110   | Filler                         |          | A    | 2           |            | Blank  |
|  | Record Terminus Character      |          | A    | 1           |            | Value "#"  |

| MAINE ACKNOWLEDGEMENT FILE RECORD LAYOUT   |   |     |      |        |       |   |
|--|---|-----|------|--------|-------|---|
| <b>ACK Recap Record</b>  |   |     |      |        |       |   |
|  |   |     | FORM | FORM   | ERROR |   |
| FIELD #  | IDENTIFICATION  | REF | TYPE | LENGTH | CODE  | DESCRIPTION                                 |
|  | Byte Count  |     | N    | 4      |       | 0120  |
|  | Start of Record Sentinel  |     | A    | 4      |       | ****  |
| 01   | Record ID   |     | A    | 6      |       | Value "RECAPb"                              |
| 02   | Filler  |     | A    | 1      |       | blank                                       |
| 03   | Total EFT ACH DEBIT   |     | N    | 6      |       |   |
| 04   | Total EFT DDR   |     | N    | 6      |       |   |
| 05   | Total Return Count  |     | N    | 6      |       |   |
| 06   | Electronic Transmitter Identification Number<br>(ETIN) includes Transmitter's Use Code) |     | N    | 7      |       |   |
| 07   | Julian Day of Transmission  |     | N    | 3      |       |   |
| 08   | Transmission Sequence # for Julian Day in (6)   |     | N    | 2      |       |   |
| 09   | Total Accepted Returns  |     | N    | 6      |       | MRS Use                                     |
| 10   | Total Duplicated Returns  |     | N    | 6      |       | MRS Use                                     |
| 11   | Total Rejected Returns  |     | N    | 6      |       | MRS Use                                     |
| 12   | MRS Computed Return Count   |     | N    | 6      |       | MRS Use                                     |
| 13   | MRS Computed EFT ACH DEBIT count  |     | N    | 6      |       | MRS Use                                     |
| 14   | MRS Computed EFT ACH DEBIT dollars  |     | N    | 9      |       | MRS Use                                     |
| 15   | MRS Computed EFT DDR count  |     | N    | 6      |       | MRS Use                                     |
| 16   | MRS Computed EFT DDR dollars  |     | N    | 7      |       | MRS Use                                     |
| 17   | MRS Computed \$0  |     | N    | 6      |       | MRS Use                                     |
| 18   | Filler  |     | A    | 3      |       | blank                                       |
| 19   | Acknowledgement File Name   |     | N    | 13     |       | xxxxxyyyzz.zz xxxxx=ETIN yyy=julian zz=seq# |
|  | Record Terminus Character   |     | A    | 1      |       | Value "#"                                   |
| The first two records on each file must be the TRAN records which will contain the following |   |     |      |        |       |   |
| (for this purpose, Transmitter is the firm transmitting directly to the MRS)                 |   |     |      |        |       |   |

| MAINE ELECTRONIC RECORD LAYOUT FOR LEGACY SYSTEM                                      |   |          |      |             |            |   |
|---|---|----------|------|-------------|------------|---|
| TRAN Record A   |   |          |      |             |            |   |
| FIELD #   | IDENTIFICATION                                    | FORM REF | TYPE | FORM LENGTH | ERROR CODE | DESCRIPTION                               |
|   | Byte Count  |          | N    | 4           |            | 0120                                      |
|   | Start of Record Sentinel                          |          | A    | 4           |            | ****                                      |
| 00  | Record I.D.                                       |          | A    | 6           | 9201       | Value "TRANAb"                            |
| 10  | Employer Identification Number of Transmitter EIN |          | N    | 9           | 9202       | Must match same field on TRANB record     |
| 20  | Transmitter Name                                  |          | AN   | 35          | 9203       |   |
| 30  | Type Transmitter                                  |          | A    | 16          | 9204       | Value ="Preparer's Agent" or "Preparer"   |
| 40  | Processing Site                                   |          | A    | 1           | 9205       | S=STATE                                   |
| 50  | Transmission Date                                 |          | DT   | 8           | 9206       | MMDDYYYY                                  |
| 60  | Electronic Transmitter Identification Number      |          | N    | 7           | 9207       | ETIN plus Transmitter's Use Code (ETIN)   |
| 70  | Julian Day  |          | N    | 3           | 9208       |   |
| 80  | Transmission Sequence for Julian Day in (7)       |          | N    | 2           | 9209       |   |
| 90  | Acknowledgment Transmission Format                |          | A    | 1           | 9210       | A = ASCII                                 |
| 100   | Record Type                                       |          | A    | 1           | 9211       | V = variable length option                |
| 110   | Transmitter EFIN                                  |          | N    | 6           | 9212       | EFIN                                      |
| 15  | Maine Transmitter ID                              |          | A    | 7           |            | Starting with this position enter TRxxxxx |
| 16  | Maine Transmitter Password                        |          | A    | 6           |            | Password                                  |
| 17  | Production-Test Code                              |          | A    | 1           | 9213       | P = Production, T=Test                    |
| 18  | Transmission Type Code                            |          | A    | 1           | 9214       | blank ( ) = Regular ELF, O=Online Filing  |
| 19  | Reserved (FOR MRS USE)                            |          | A    | 1           |            | blank                                     |
|   | Record Terminus Character                         |          | A    | 1           |            | Value "#"                                 |
| MAINE ELECTRONIC RECORD LAYOUT FOR LEGACY SYSTEM                                      |   |          |      |             |            |   |
| TRAN Record B   |   |          |      |             |            |   |
| FIELD #   | IDENTIFICATION                                    | FORM REF | TYPE | FORM LENGTH | ERROR CODE | DESCRIPTION                               |
|   | Byte Count  |          | N    | 4           |            | 0120                                      |
|   | Start of Record Sentinel                          |          | A    | 4           |            | ****                                      |
| 01  | Record I.D.                                       |          | A    | 6           | 9301       | TRANBb                                    |
| 02  | EIN of Transmitter                                |          | N    | 9           | 9302       | Must match same field on TRAN A Record    |
| 03  | Address   |          | AN   | 35          | 9303       |   |
| 04  | City, State, Zip Code                             |          | AN   | 35          | 9304       |   |
| 05  | Area Code, Telephone Number                       |          | N    | 10          | 9305       |   |
| 06  | Filler  |          | A    | 16          |            | blank                                     |
|   | Record Terminus Character                         |          | A    | 1           |            | Value "#"                                 |
| The final record for each tax return is the summary record. The format is as follows: |   |          |      |             |            |   |

| MAINE ELECTRONIC RECORD LAYOUT FOR LEGACY SYSTEM |   |      |      |        |       |   |
|--|---|------|------|--------|-------|---|
| Summary Record                                   |   |      |      |        |       |   |
|  |   | FORM |      | FORM   | ERROR |   |
| FIELD #  | IDENTIFICATION  | REF  | TYPE | LENGTH | CODE  | DESCRIPTION   |
|  | Byte Count  |      | N    | 4      |       | 0244  |
|  | Start of Record Sentinel  |      | A    | 4      |       | Value "*****"   |
|  | Record ID   |      | A    | 6      | 9401  | Value "SUMbbb"  |
| 01   | Filler  |      | A    | 11     | 9402  | blank   |
| 02   | Social Security Number  |      | N    | 9      | 9403  | Taxpayer's SSN (Primary SSN if status is MJ, married filing joint return) |
|  |   |      |      |        |       |   |
| 03   | Filler  |      | A    | 8      |       | blanks  |
| 04   | Electronic Return Originator name   |      | AN   | 35     | 9404  | Electronic Return Originator name   |
| 05   | EFIN of Originator  |      | N    | 6      | 9405  | EFIN of Originator  |
| 06   | Number of Logical Records in Tax Return (including Summary)                           |      | N    | 6      | 9406  | Must equal MRS computed record count for return                           |
| 07   | Number of Forms W-2   |      | N    | 2      | 9407  | (00-50) Must equal MRS computed count                                     |
| 08   | Number of Forms W-2G  |      | N    | 2      | 9408  | (00-30) Must equal MRS computed count                                     |
| 09   | Number of Forms 1099-R  |      | N    | 2      | 9409  | (00-20) Must equal MRS computed count                                     |
| 10   | Number of Forms 1099-G  |      | N    | 2      | 9410  | (00-10) Must equal MRS computed count                                     |
| 11   | Number of Forms 1099ME (new Maine form)   |      | N    | 2      | 9411  | (00-50) Must equal MRS computed count                                     |
| 12   | Number of Schedule  |      | N    | 2      | 9412  | (00-99) (Occurrences Records of "SCHb")                                   |
| 13   | Number of Form Records  |      | N    | 4      | 9413  | (0000-9999) (Occurrences of "FRMb") including 1099/W-2 series             |
| 14   | Number of Statement Record Lines  |      | N    | 5      | 9414  | (00000-99999) (Occurrences of LN)   |
| 15   | Filler  |      | N    | 133    |       |   |
|  | Record Terminus Character   |      | A    | 1      |       | Value "#"   |
|  |   |      |      |        |       |   |
| MAINE ELECTRONIC RECORD LAYOUT FOR LEGACY SYSTEM |   |      |      |        |       |   |
| RECAP Record                                     |   |      |      |        |       |   |
|  |   | FORM |      | FORM   | ERROR |   |
| FIELD #  | IDENTIFICATION  | REF  | TYPE | LENGTH | CODE  | DESCRIPTION   |
|  | Byte Count  |      | N    | 4      |       | 0120  |
|  | Start of Record Sentinel  |      | A    | 4      |       | *****   |
| 01   | Record ID   |      | A    | 5      |       | Value "RECAP"   |
| 02   | Filler  |      | A    | 2      |       | blank   |
| 03   | Total EFT ACH DEBIT   |      | N    | 6      |       |   |
| 04   | Total EFT DDR   |      | N    | 6      |       |   |
| 05   | Total Return Count  |      | N    | 6      |       |   |
| 06   | Electronic Transmitter Identification Number ((ETIN) includes Transmitter's Use Code) |      | N    | 7      |       |   |
| 07   | Julian Day of Transmission  |      | N    | 3      |       |   |
| 08   | Transmission Sequence # for Julian Day in (6)   |      | N    | 2      |       |   |
| 09   | Total Accepted Returns  |      | N    | 6      |       | MRS Use   |
| 10   | Total Duplicated Returns  |      | N    | 6      |       | MRS Use   |
| 11   | Total Rejected Returns  |      | N    | 6      |       | MRS Use   |
| 12   | MRS Computed Return Count   |      | N    | 6      |       | MRS Use   |
| 13   | MRS Computed EFT ACH DEBIT count  |      | N    | 6      |       | MRS Use   |
| 14   | MRS Computed EFT ACH DEBIT dollars  |      | N    | 9      |       | MRS Use   |
| 15   | MRS Computed EFT DDR count  |      | N    | 6      |       | MRS Use   |
| 16   | MRS Computed EFT DDR dollars  |      | N    | 7      |       | MRS Use   |
| 17   | MRS Computed \$0  |      | N    | 6      |       | MRS Use   |
| 18   | Filler  |      | A    | 7      |       | blank   |
| 19   | Reserved for MRS use only   |      | N    | 9      |       |   |
|  | Record Terminus Character   |      | A    | 1      |       | Value "#"   |
|  |   |      |      |        |       |   |
|  |   |      |      |        |       |   |
|  |   |      |      |        |       |   |
|  |   |      |      |        |       |   |