

# 2009 MAINE

Resident, Nonresident or Part-Year Resident

## Individual Income Tax Booklet

Long Form 1040ME



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### TAXPAYER ASSISTANCE and FORMS

Visit [www.maine.gov/revenue](http://www.maine.gov/revenue) to obtain the latest tax updates, electronic tax assistance, download Maine tax forms and instructions, learn the status of your refund, pay your tax or email tax-related questions.

Recent tax law changes: [www.maine.gov/revenue/rules/legischange09.htm](http://www.maine.gov/revenue/rules/legischange09.htm).

Refund information only: [www.maine.gov/revenue](http://www.maine.gov/revenue)

To order forms: Download forms from the Maine Revenue Services web site at [www.maine.gov/revenue/forms](http://www.maine.gov/revenue/forms) or call (207) 624-7894 - Every day 24 Hours.

NexTalk (hearing-impaired only): (888) 577-6690 Weekdays 8:00 a.m. - 4:30 p.m.

Assistance to help you with your tax questions: (207) 626-8475 - Weekdays 8:00 a.m. - 5:00 p.m.

Web FAQs: For information and answers to most Frequently Asked Questions (FAQs), go to [www.maine.gov/revenue/income](http://www.maine.gov/revenue/income).

Collection problems: (207) 621-4300 - Weekdays 8:00 a.m. - 5:00 p.m. Call this number if you have a tax balance due currently being collected by Maine Revenue Services that you would like to resolve.

Payment plan questions for income tax returns: (207) 621-4300 - Weekdays 8:00 a.m. - 5:00 p.m.

Tax violations hot line: (207) 624-9600 Call this number or send an email to [compliance.tax@maine.gov](mailto:compliance.tax@maine.gov) to report possible tax violations including failure to file tax returns, failure to report all income and failure to register for tax filing.

**Federal income tax information and forms:** Call the Internal Revenue Service at (800) 829-1040 or see the Internal Revenue Service web site at [www.irs.gov](http://www.irs.gov).



IRS e-file is a fast, accurate, safe and paperless way to file a Federal Income Tax Return. Get your refund in half the time, even faster and safer with Direct Deposit.



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Office of the **Maine State Treasurer**

The State Treasurer is currently holding Unclaimed Property worth millions of dollars.  
Some of it may be yours!

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## GENERAL INSTRUCTIONS

### Am I a Resident, "Safe Harbor" Resident, Part-Year Resident, or Nonresident?

To determine your residency status for 2009, read the following and check the proper box. **Retain this worksheet for your records.**

**Domicile:** *Domicile is the place an individual establishes as his or her permanent home and includes the place to which he or she intends to return after any period of absence. A number of factors associated with residency are relevant in the evaluation of a claimed domicile. A domicile, once established, continues until a new, fixed and permanent home is acquired. To change domicile, a taxpayer must exhibit actions consistent with a change. No change of domicile results from moving to a new location if the intent is to remain only for a limited time, even if it is for a relatively long duration.*

#### RESIDENCY WORKSHEET

**Full-Year Resident:**

(1) Maine was my domicile for the entire year of 2009;

OR

(2) I maintained a permanent place of abode in Maine for the entire year and spent a total of more than 183 days in Maine.

**"Safe Harbor" Resident:**

**General Safe Harbor** - Maine was my domicile in 2009, I did not maintain a permanent place of abode in Maine, I maintained a permanent place of abode outside Maine and I spent no more than 30 days of 2009 in Maine. Individuals qualifying under the safe harbor rule will be treated as a nonresident for Maine individual income tax purposes. **If you are a "Safe Harbor" resident, you must file Form 1040ME with Schedule NR or NRH.**

**Foreign Safe Harbor** - I spent at least 450 days in a foreign country during any 548-day period beginning after 2006. The taxpayer must also meet other eligibility criteria. If you qualify for the Foreign Safe Harbor, you will be considered a "Safe Harbor" Resident and treated as a nonresident for the 548-day period even though you were domiciled in Maine.

For more information and examples on "Safe Harbors", see the [Guidance to Residency "Safe Harbors" brochure available at www.maine.gov/revenue/forms](#) or call the forms line at (207) 624-7894.

**Part-Year Resident:** I was domiciled in Maine for part of the year and was not a full-year resident as defined in (2) above. **If you are a part-year resident, you must file Form 1040ME with Schedule NR or NRH.**

**Nonresident:** I was not a resident or part-year resident in 2009, but I do have Maine-source income. **Note: If you filed as a nonresident alien on your federal income tax return, file as a nonresident alien on your Maine income tax return, Form 1040ME. Follow the federal filing requirements for filing status, number of exemptions, federal adjusted gross income, and itemized deductions. If you are a nonresident, you must file Form 1040ME with Schedule NR or NRH.**

For additional information on determining Maine residency, see the Maine Revenue Services **Guidance to Residency Status** and **Guidance to Residency "Safe Harbors"** brochures at [www.maine.gov/revenue/forms](#) or call the forms line at (207) 624-7894.

#### I AM IN THE ARMED FORCES. WHAT IS MY RESIDENCY STATUS?

**Maine Resident:** Except for "Safe Harbor" Residents treated as nonresidents for Maine income tax purposes (see example below), a Maine resident who enters the U.S. armed forces remains a Maine resident throughout the period of military service (even when absent from Maine on military orders) and is subject to the same filing requirements as any other Maine resident. This remains true unless you take legal action to change your residency (domicile) to another state.

**Example:** Paul, single, is a member of the U.S. armed forces stationed

in Arizona and domiciled in Maine. He lived in military housing in Arizona during all of 2009 and did not maintain a permanent place of abode in Maine at any time during the year. While on leave, he stayed with relatives in Maine for 15 days. Paul is a "Safe Harbor" resident and will be treated as a nonresident for Maine income tax purposes.

**Nonresident:** If you are not a Maine resident, but stationed in this state by military orders, your military income is not subject to Maine tax. However, if you earned non-military pay in Maine resulting in a Maine income tax liability, you must file Form 1040ME with Schedule NR or NRH.

#### Instructions for Married Couples:

**WE ARE BOTH FULL-YEAR MAINE RESIDENTS. HOW DO WE FILE WITH MAINE?** You must file a Maine return using the same filing status as properly used on your federal return.

**I AM A FULL-YEAR MAINE RESIDENT, BUT MY SPOUSE IS NOT. HOW SHOULD WE FILE?** If you filed a joint federal return you have two options:

(1) You can choose to file a joint Maine return as if both of you were full-year Maine residents (*you may qualify for Credit for Tax Paid to Another Taxing Jurisdiction, see Form 1040ME, Schedule 3*);

OR

(2) Each can file a Maine return as a single individual using **Form 1040ME with Schedule NRH**. Each return must show the proper residency status. (*If the nonresident, or "Safe Harbor" resident spouse, has no Maine-source income, that spouse does not have to file a Maine return.*) You may choose this option only if you filed a joint federal return. Otherwise, you must file a Maine return using the same filing status as properly used on your federal return.

**WE ARE BOTH NONRESIDENTS or "SAFE HARBOR" RESIDENTS, FILED A JOINT FEDERAL RETURN, BUT ONLY ONE SPOUSE HAS MAINE-SOURCE INCOME.**

You have two options:

(1) You can choose to file a joint Maine return and determine your joint tax liability as nonresidents using **Form 1040ME with Schedule NR**;

OR

(2) The spouse who has Maine-source income can choose to file a return as a single individual using **Form 1040ME with Schedule NRH**.

**WE ARE BOTH NONRESIDENTS or "SAFE HARBOR" RESIDENTS AND BOTH HAVE MAINE-SOURCE INCOME.** You must file a Maine return using the same filing status as properly used on your federal income tax return, and you must complete **Form 1040ME with Schedule NR**.

#### SPECIFIC INSTRUCTIONS — FORM 1040ME

**Note:** Form 1040ME is designed to comply with optical scanning requirements. The spaces outlined in red must be completed carefully in black or blue ink. Letters and numbers must be entered legibly within the outline area. Letters must be in upper case only. Name, address, etc., start on the left; dollar amounts start from the right. For example:

Enter letters like this:

Your First Name I M A	MI A	Your Last Name S A M P L E
Spouse's First Name	MI	Spouse's Last Name

Enter dollar amounts like this:

\_\_\_\_\_, 22, 495. 00

**Due to scanning requirements, only original forms and schedules may be submitted. PHOTOCOPIES ARE NOT ACCEPTABLE.**

For information on electronic filing, visit our web site at [www.maine.gov/revenue](#).

**STEP 1: NAME, ADDRESS, SOCIAL SECURITY NUMBERS**

If you have a pre-printed label (located on the front cover of this booklet) and your **name and address** are correct, peel it off and place it on your completed Form 1040ME **inside the red dotted lines**.

If you do not have a pre-printed label or the name or address on the label is not correct, please print or type your name(s) and mailing address in the spaces provided. **Social security number(s)**: You must enter your social security number(s) in the spaces provided.

**Line 1. FOR MAINE RESIDENTS ONLY.** Check the box for you and/or your spouse if you want \$3 of your tax dollars applied to the **Maine Clean Election Fund** which finances the election campaign of certified Maine Clean Election Act candidates. *Checking this box does not increase your tax or reduce your refund but reduces General Fund revenue by the same amount.*

**Line 2.** Check this box if at least two-thirds of your gross income for 2009 was from **commercial farming or fishing** as defined by the Internal Revenue Code. Include your spouse's income in your calculation if you are filing a joint return.

**STEP 2: FILING/RESIDENCY STATUS, NUMBER OF EXEMPTIONS**

**Lines 3-7.** Check the box for the **filing status** properly used on your federal income tax return. If you filed a married-joint federal return and one spouse is a part-year resident, nonresident or "Safe Harbor" resident, see the Guidance to Residency Status brochure at [www.maine.gov/revenue/forms](http://www.maine.gov/revenue/forms) for more information. If you are filing married filing separately, be sure to include your spouse's name and social security number. *For pass-through entities only.* Check the red box below line 7 if this is a **composite filing**. A composite return may be filed by a pass-through entity on behalf of nonresident partners, shareholders or members. You must complete and enclose Schedule 1040C-ME and Schedule NRC with your composite return. For more information on composite filing and forms, visit [www.maine.gov/revenue](http://www.maine.gov/revenue).

**Lines 8-11.** See General Instructions above to determine your **residency status**. Check the appropriate box on your return. *Note:* Check box 8a if you are claiming "Safe Harbor" Residency status for all or part of the year. **If you check the box on line 8a, 9, 10 or 11, enclose a copy of your federal return.**

Check the red box below line 11 if you are completing and filing **Schedule NRH** with Form 1040ME. Download Schedule NRH at [www.maine.gov/revenue/forms](http://www.maine.gov/revenue/forms) or call (207) 624-7894 to order.

**STEP 3: CALCULATE YOUR TAXABLE INCOME**

**Line 14.** Enter the **federal adjusted gross income** shown on your federal return (Form 1040EZ, line 4 or 1040A, line 21 or 1040, line 37). Enter negative amounts with a minus sign in the box immediately to the left of the number.

**Line 15.** You must complete this line if you have income that is taxable by the state but not by the federal government (additions) or income that is taxable by the federal government but not by the state (subtractions). **Complete Schedule 1 on page 9 to calculate your entry for this line.** Enter a negative amount with a minus sign in the box immediately to the left of the number. **Part-year residents, Nonresidents and "Safe Harbor" residents, see Schedule NR or NRH.**

**Line 17. Deduction.** If your filing status is nonresident alien, you must use itemized deductions. If you use the standard deduction on your federal return, you must use the Maine standard deduction on your Maine return.

**MAINE STANDARD DEDUCTION AMOUNTS:**

SINGLE	-----	\$5,700
MARRIED FILING JOINTLY OR QUALIFYING WIDOW(ER)	-----	\$9,500
HEAD OF HOUSEHOLD	-----	\$8,350
MARRIED FILING SEPARATELY	-----	\$4,750

IF YOU CAN BE CLAIMED AS A **DEPENDENT** on another person's return, the standard deduction is the greater of \$950 or earned income plus \$300 (up to the standard deduction amount shown above for your filing status).

**Additional Standard Deduction for Age and/or Blindness:**

Unmarried (single or head of household): add \$1,400 if the individual

is 65 or over OR blind; \$2,800 if the individual is both 65 or over AND blind.

Married (whether filing jointly or separately) or a qualified widow(er): add \$1,100 if one spouse is age 65 or over OR blind; \$2,200 if one spouse is 65 or over AND blind; \$2,200 if both spouses are 65 or over OR blind; \$4,400 if both spouses are 65 or over AND blind, etc.

*NOTE: If married filing separately, the additional deduction amounts for your spouse apply only if you can claim an exemption for him/her.*

**Line 18.** Multiply the number of **exemptions** on line 13 by \$2,850 and enter the result on this line. **Caution:** *If you filed federal Form 1040EZ and checked one or both boxes on line 5 of that form and line F of the "Worksheet for dependents who checked one or both boxes on line 5" is zero (see reverse side of federal Form 1040EZ), enter zero on line 18 of your Maine long form. If you checked one or both boxes on federal Form 1040EZ, line 5 and line F of the worksheet is \$3,650, enter \$2,850 on line 18 of your Maine long form.*

**STEP 4: CALCULATE YOUR TAX AND CREDITS**

**Line 22.** If your taxable income, line 19, is \$2,000 or less, neither you nor your spouse (if married) is claimed as a dependent on somebody else's return, and you are not subject to the Maine Minimum Tax, you are entitled to a **low-income credit** equal to the income tax that would normally be due. **You are not required to file a return if you qualify for this credit.** However, you must file a return to claim any refund due to you.

**Line 25.** *NOTE:* Schedule NRH is available at [www.maine.gov/revenue/forms](http://www.maine.gov/revenue/forms) or call the forms line at (207) 624-7894.

**Line 26.** Subtract lines 24 and 25 from line 23. **Nonresidents and "Safe Harbor" Residents only:** show negative amounts with a minus sign in the box to the left of the number. A negative amount represents unused business credits claimed on Schedule A that may be carried over. See instructions for Maine Schedule A.

**STEP 5: CALCULATE YOUR TAX PAYMENTS**

**Line 28a.** Enter the total amount of **Maine income tax withheld**. Enclose (**do not staple or tape**) supporting W-2, 1099 and 1099ME forms. Unless the 1099 form is required as supporting documentation for another schedule or worksheet, only send 1099 forms if there is State of Maine income tax withheld shown on them. Legible photocopies of your W-2 and 1099 forms on 8 1/2 by 11 inch paper are preferred.

**Line 28b.** Enter the total amount of Maine estimated tax paid during 2009. Also include on this line amounts withheld in 2009 on the **sale of real estate in Maine**. Enclose a copy of Form REW-1 to support your entry.

**STEP 6: CALCULATE YOUR USE TAX, VOLUNTARY CONTRIBUTIONS, PARK PASSES**

**Line 31.** If you have purchased items for use in Maine from retailers who do not collect the Maine sales tax (such as businesses in other states and many mail order and internet sellers), you may owe **Maine use tax** on those items. The rate of tax for purchases in 2009 is 5%. If you paid another state's sales or use tax on any purchase, that amount may be credited against the Maine use tax due on that purchase. If you do not know the exact amount of Maine use tax that you owe, either multiply your Maine adjusted gross income from line 16 by .08% (.0008) or use the table below. **NOTE:** For items that cost \$1,000 or more, you must add the tax on those items to the percentage or table amount. Use Tax on items that cost more than \$5,000 must be reported on an individual use tax return by the 15th day of the month following its purchase. For additional information on Maine use tax visit [www.maine.gov/revenue/salesuse/usetax/usetax.html](http://www.maine.gov/revenue/salesuse/usetax/usetax.html) or call (207) 624-9693.

Maine Adjusted Gross Income		Use Tax Amount	Maine Adjusted Gross Income		Use Tax Amount
At Least	Less Than		At Least	Less Than	
\$ 0	\$ 6,000	\$ 5	\$ 30,000	\$ 36,000	\$ 29
6,000	12,000	10	36,000	42,000	34
12,000	18,000	14	42,000	48,000	38
18,000	24,000	19	48,000	54,000	43
24,000	30,000	24	54,000	60,000	48
		\$60,000 and up —			.08% of Maine 1040ME, Line 16

**Line 31a.** If you collected \$2,000 or less in **sales tax on casual rentals of living quarters**, you may report the tax on this line. Multiply the rentals received in 2009 not reported on any sales tax return by 7% (.07). For additional information on the sales tax on rentals, call (207) 624-9693. Note: To report sales tax greater than \$2,000, you must file a sales/use tax return to report all sales you owe to the State of Maine. Sales and use tax forms are available at [www.maine.gov/revenue/salesuse/returnlink.htm](http://www.maine.gov/revenue/salesuse/returnlink.htm).

#### STEP 7: CALCULATE YOUR REFUND OR BALANCE DUE

**Line 34b.** Refunds of \$1.00 or more will be issued to you.

**Lines 34c-34e.** You may have your refund **directly deposited** into your checking or savings account (if it is \$10,000 or less) or to an existing NextGen College Investing Plan® Account (NextGen® Account). To comply with banking rules, you must check the box to the left of line 34d if your refund is going to an account outside the United States. If you check the box, we will mail you a paper check. Except for NextGen Accounts, the account to receive the direct deposit must be in your name. If you are married, the account can be in either name or in both your names. Note that some banks will not allow a joint refund to be deposited into an individual account. Refunds directed to a NextGen Account are subject to the terms and conditions of the Program Description, Participation Agreement and any Supplement(s) thereto.

**34c.** Routing Number (“RTN”) must be 9 digits. **NOTE:** For a NextGen Account, enter the following RTN: **043000261**.

**34d.** Bank Account or NextGen Account Number can be up to 17 characters (both numbers and letters). Omit hyphens, spaces and special symbols. Enter the number from left to right and leave any unused boxes blank. **NOTE:** For a NextGen Account, enter the account owner’s 9-digit social security number.

**Line 35b. Underpayment Penalty.** If line 27 less the sum of lines 28a, 28d and REW amounts included in line 28b is \$1,000 or more, use Form 2210ME to see if you owe an underpayment of estimated tax penalty. To obtain Form 2210ME, download the form at [www.maine.gov/revenue/forms](http://www.maine.gov/revenue/forms) or call (207) 624-7894.

**Line 35c. Total Amount Due.** Do not send cash. If you owe less than \$1.00, do not pay it. Remit your payment using Maine EZ Pay at [www.maine.gov/revenue](http://www.maine.gov/revenue) or enclose (**do not staple or tape**) a check or money order payable to Treasurer, State of Maine with your return. Include your complete name, address and telephone number on your check or money order.

**THIRD PARTY DESIGNEE.** Complete this section if you would like to allow Maine Revenue Services to call or accept information from another person to discuss your 2009 Maine Individual Income Tax Return. Choose any 5-digit PIN which will be used to ensure MRS employees only speak with the individual you have designated. This authorization will automatically end no later than the due date (without regard to extensions) for filing your 2010 tax return. For most people, this is April 15, 2011.

#### SCHEDULE 1 — INCOME MODIFICATIONS — See page 9

**Line 1. ADDITIONS to federal adjusted gross income.** *Also include the taxpayer’s distributive share of addition modification items from partnerships and S corporations.*

**Line 1a.** Enter the **income from municipal and state bonds, other than Maine** that is not included in your federal adjusted gross income. For example, enter interest from City of New York bonds but not interest from Portland, Maine bonds.

**Line 1b.** Enter any **net operating loss carry forward** included in federal adjusted gross income. For more information on Maine’s treatment of NOL’s, go to [www.maine.gov/revenue/forms](http://www.maine.gov/revenue/forms) (select *Income Tax Guidance Documents*).

**Line 1c.** Enter 2009 **Maine Public Employees Retirement System contributions**. To calculate this amount, subtract your federal wages from your state wages appearing on your 2009 State of Maine W-2 form. These contributions are tax deferred for federal tax, but are subject to Maine income tax.

**Line 1d.** Enter the amount claimed as a **domestic production activities deduction** on federal Form 1040, line 35.

**Line 1e.** The amount of the **bonus depreciation/section 179 expense add-back** is determined by recalculating the depreciation and/or section 179 expense on federal Form 4562 exclusive of all 50% bonus depreciation and/or section 179 expense increases. Enter on line 1e the difference between this recalculated Form 4562 amount and the original Form 4562 amount claimed for federal income tax purposes. **If the difference is less than zero, enter zero.** Enclose both the actual and pro forma versions of federal Form 4562 with the Maine return. Property expensed under the provisions of section 179 at the federal level cannot be depreciated for Maine purposes. For more information and examples, go to [www.maine.gov/revenue/forms](http://www.maine.gov/revenue/forms) (select *Income Tax Guidance Documents*).

**Line 1f.** Enter the amount of **discharge of indebtedness** deferred for federal income tax purposes in accordance with Code § 108(i).

**Line 1g.** Enter your share of a **fiduciary adjustment** (addition modifications) relating to income from an estate or trust (36 MRSA § 5122(3)). You must attach a copy of your federal Schedule K-1 to verify your share of income.

**Line 1h. Other.** Enter on this line: • Unemployment compensation benefits (except unemployment benefits issued by the U.S. Railroad Retirement Board) excluded from federal gross income in accordance with Code §85(c) • the amount of loss, deductions and other expenses of a financial institution subject to Maine franchise tax that are included in your federal adjusted gross income due to an ownership share in the financial institution that is a partnership, S corporation, or entity disregarded as separate from

its owner • amounts deducted as a business or other expense for federal tax purposes that are included in the credit base for the high-technology investment tax credit and the forest management planning credit • qualified tuition and other education expenses deducted on federal Form 1040 or Form 1040A • qualified payments and tax benefits from states or municipalities to firefighters and emergency medical responders that are excluded from federal gross income pursuant to Code section 139B. *List the source of each amount claimed in the space provided.* For more information, go to [www.maine.gov/revenue](http://www.maine.gov/revenue).

**Line 2. SUBTRACTIONS from federal adjusted gross income. NOTE:** **You may only subtract the items listed below on this schedule.** *Also include the taxpayer’s distributive share of subtraction modification items from partnerships and S corporations.* If you are a part-year resident, nonresident or a “Safe Harbor” resident and have non-Maine-source income, see Schedule NR or NRH. If you are a resident of Maine and have income taxed by another state, see the worksheet for Credit for Income Tax Paid to Other Jurisdictions on page 12.

**Line 2a.** Only if included in federal adjusted gross income, enter **income from direct obligations of the U.S. Government**, such as Series EE and Series HH Savings bonds and U.S. Treasury bills and notes.

**Line 2b.** Enter the amount of any **state or local income tax refund included** on line 10 of federal Form 1040.

**Line 2c.** Only if included in federal adjusted gross income, enter **social security benefits** issued by the U.S. Government and **railroad retirement benefits (tier 1 and tier 2) and unemployment and sick benefits** issued by the U.S. Railroad Retirement Board.

**Line 2d.** Enter the **pension income deduction** from line 8 of the Worksheet on page 10. You must include copies of your 1099 forms to verify the deduction claimed.

**Line 2e.** Only if included in federal adjusted gross income, enter **interest from Maine municipal general obligation & private activity bonds and bonds issued by a Maine airport authority.**

**Line 2f.** Enter **premiums for long-term care insurance** if, the insurance policy on which the premiums are paid 1) meet the federal definition for a long-term care insurance contract (IRC § 7702B(b)) (these are long-term care premiums that generally qualify for federal itemized deductions), or 2) *are certified by the Maine Bureau of Insurance.* Premiums claimed must be reduced by any premiums claimed as Maine itemized deductions and by any premiums included in the federal self-employed health insurance deduction claimed on federal Form 1040, line 29.

**Line 2g.** Use this line only if you retired after 1988 and are receiving retirement benefits from the **Maine Public Employees Retirement**

**System (MePERS).** To calculate the amount for this line, subtract the state taxable gross amount from the federal taxable gross amount shown on the check stub of your last pension check received from MePERS in 2009 (if you have a Form 1099-R issued by MePERS, subtract the amount in box 12 from the amount in box 2a). Also enter on this line MePERS rollover amounts previously taxed by the state, whether or not included in federal adjusted gross income.

**Line 2h.** Enter up to \$250, per beneficiary, of contributions made to a Maine or non-Maine **qualified state tuition program (“529 college savings plan”)** only if your federal adjusted gross income is not more than \$100,000 (if single or married filing separately) or \$200,000 (if married filing joint or head of household).

**Line 2i.** Enter your share of a **fiduciary adjustment** (subtraction modifications) relating to income from an estate or trust (36 MRSA § 5122(3)). You must attach a copy of your federal Schedule K-1 to verify your share of income.

**Line 2j. Bonus depreciation/section 179 expense recapture** amounts required to be added to income under 36 MRSA §§ 5122(1)(N), 5122(1)(AA) or 5200-A(1)(N) may be recaptured over the life of the applicable asset. For more information and examples, visit [www.maine.gov/revenue/forms](http://www.maine.gov/revenue/forms) and select *Income Tax Guidance Documents*.

**Line 2k. Other subtractions.** Unless specifically stated, do **not** enter non-Maine income on this line. Enter **ONLY** items specifically listed below.

**NOTE:** *Maine net operating loss carryover deductions are not allowed for tax years beginning in 2009, 2010 and 2011. For more information on Maine’s treatment of NOL’s, go to [www.maine.gov/revenue/forms](http://www.maine.gov/revenue/forms) (select *Income Tax Guidance Documents*).*

List the source of each amount claimed in the space provided and attach supporting documentation when claiming an amount on this line. Enter only amounts included in federal adjusted gross income. Enter on this line: • military compensation received by a nonresident servicemember • income

earned in Maine by a spouse of a nonresident military servicemember if the spouse is also a nonresident of Maine living in Maine solely for the purpose of being with the military servicemember serving on military orders • the amount of the reduction in your salaries and wages expense deduction directly related to claiming the federal Work Opportunity Credit or Empowerment Zone Credit. These amounts are reported on federal Form 5884, line 2 or federal Form 8844, line 2 (owners of pass-through entities, enter your share of the amount from line 3 of these forms to the extent not included on line 2). Note: do not enter wage amounts from Form 8844 related to the federal Renewal Community credit • settlement payments received by Holocaust victims that are included in federal adjusted gross income • account proceeds from a Family Development Account administered by FAME • earnings from fishing operations contributed to a capital construction fund • the amount of military retirement benefits not included in the pension income deduction on line 2d received by certain licensed dentists who practice an average of 20 hours or more per week in Maine and accept patients who receive MaineCare benefits • income from investments in the Northern Maine Transmission Corporation • up to \$750 of property tax benefits provided by municipalities to senior citizens pursuant to 36 MRSA § 6232(1-A) to the extent included in federal adjusted gross income • interest income and capital gains from the sale of bonds issued relative to the Maine Waste Management & Recycling Program to the extent included in federal adjusted gross income • all items of income, gain, interest, dividends, royalties and other items of income of a financial institution subject to the Maine franchise tax that are included in your federal adjusted gross income due to an ownership share in the financial institution that is a partnership, S corporation, or entity disregarded as separate from its owner • the total of capital gains and ordinary income resulting from depreciation recapture pursuant to Code sections 1245 and 1250 realized on the sale of multifamily affordable housing property certified by the Maine State Housing Authority. A copy of the MSHA certificate must be attached to the return.

## SCHEDULE A — MAINE TAX ADJUSTMENTS — See page 11

**NOTE:** *If you file **Schedule NRH**, multiply the joint amount (for both you and your spouse) of **Schedule A**, lines 3c, 5 and 7 by the percentage listed on **Schedule NRH**, Column B, line 7. Enter the result on the appropriate line of **Schedule A**. Also, see the note below if you are filing as a nonresident or “Safe Harbor” resident individual.*

### SECTION 1 - TAX ADDITIONS:

**NOTE: Nonresidents/Part-year residents/“Safe Harbor” residents:** *Enter on **Schedule A**, lines 1 and 2, the amounts that relate to Maine-source income only. Do not include amounts based on pension income otherwise exempt from state taxation by federal law (Public Law 104-95).*

**Lines 1 and 2. RETIREMENT PLAN DISTRIBUTIONS / EARLY DISTRIBUTION FROM QUALIFIED RETIREMENT PLANS.** If you choose to compute a separate federal tax on a lump-sum distribution from a retirement plan or are subject to the special federal tax on an early distribution from a qualified retirement plan, you are subject to an additional Maine tax equal to 15% of the federal tax. **NOTE:** Distributions of Maine Public Employees Retirement System contributions previously taxed by Maine are not subject to this special tax.

**Line 3a. MAINE MINIMUM TAX.** See instructions and supporting Worksheets available at [www.maine.gov/revenue/forms](http://www.maine.gov/revenue/forms) or call (207) 626-8475.

**Line 3b. Pine Tree Development Zone Credit.** Complete and enclose the worksheet(s) available at [www.maine.gov/revenue/forms](http://www.maine.gov/revenue/forms) or call (207) 626-8475.

### SECTION 2 - TAX CREDITS:

**Tax Credit Worksheets Required.** Except for lines 5, 7 and 11, you must complete and attach a tax credit worksheet for each tax credit claimed. For more information on all tax credits and to see the worksheets, visit [www.maine.gov/revenue/forms](http://www.maine.gov/revenue/forms) (select Worksheets for Tax Credits) or call (207) 626-8475.

**Line 9. MAINE SEED CAPITAL CREDIT.** If you invested in a business that you do not own, you may qualify for a credit through the Finance Authority of Maine.

**Line 10. CREDIT FOR EDUCATIONAL OPPORTUNITY.** Graduates of Maine colleges who filed a Student Opportunity Contract with the Secretary of State (or employers of qualified graduates) may qualify for a credit based on certain loan repayments made in 2009.

**Line 11. FOREST MANAGEMENT PLANNING CREDIT.** Once every 10 years an individual taxpayer is allowed a credit of up to \$200 for the costs of a forest management and harvest plan for a parcel of more than 10 acres. To claim the credit, you must complete the Forest Management Planning Credit form for your files.

**Lines 12, 13 & 14. RESEARCH and HIGH-TECH CREDITS.** If your business invested in research, or computer equipment used in high-tech activity, you may qualify for one or more of these credits.

**Line 15. MINIMUM TAX CREDIT.** If you paid minimum tax in previous years, you may qualify for a minimum tax credit.

**Lines 16 & 17. MEDIA PRODUCTION and PINE TREE DEVELOPMENT ZONE CREDITS.** If your business produced a movie or other type of media production or if you expanded your business in Maine, you may qualify for one of these credits, certified through the Department of Economic and Community Development.

**Line 18. OTHER TAX CREDITS.** Enter the sum of the following credits. List the name of each credit claimed in the space provided:

- Biofuel Production Tax Credit, for DEP-certified production of non-fossil fuels
- Employer credits for payment of employee expenses (long-term care insurance, day care expenses, dependent health benefits)
- Family Development Account Credit, for contributions to the FAME-authorized fund
- Historic Rehabilitation Credit, for state-authorized renovations of registered historic structures
- Jobs and Investment Tax Credit, for creation of 100 jobs and investment of \$5 million
- Credit for Pollution Control Boilers, for DEP-certified businesses that use pollution-reducing boilers
- Quality Child Care Investment Tax Credit, for DHHS-certified investments in child care facilities.

**Line 21. ALLOWABLE CREDITS.** The credit generally cannot be applied against the Maine Minimum Tax and cannot exceed the regular income tax otherwise due for the taxable year.



# Schedule CP 2009

Attachment  
Sequence No. 6

## VOLUNTARY CONTRIBUTIONS and PURCHASE OF PARK PASSES



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\*0902202\*

Name(s) as shown on your Maine income tax form

Your Social Security Number

**WHO SHOULD FILE SCHEDULE CP?** You only need to file Schedule CP if you want to make voluntary contributions to any of the organizations listed below or if you choose to purchase a park pass for entry into Maine State Parks. **Otherwise** do not file Schedule CP.

							Enter line totals below:						
<b>A. CONTRIBUTIONS</b>	1 Democratic Party	<input type="checkbox"/>	\$1	<input type="checkbox"/>	\$5	<input type="checkbox"/>	\$10	<input type="checkbox"/>	Other \$ _____	....1	____, ____ . ____		
	2 Green Independent Party	<input type="checkbox"/>	\$1	<input type="checkbox"/>	\$5	<input type="checkbox"/>	\$10	<input type="checkbox"/>	Other \$ _____	....2	____, ____ . ____		
	3 Republican Party	<input type="checkbox"/>	\$1	<input type="checkbox"/>	\$5	<input type="checkbox"/>	\$10	<input type="checkbox"/>	Other \$ _____	....3	____, ____ . ____		
	4 Endangered & Nongame Wildlife Fund "Chickadee Check-off"	<input type="checkbox"/>	\$5	<input type="checkbox"/>	\$10	<input type="checkbox"/>	\$25	<input type="checkbox"/>	Other \$ _____	....4	____, ____ . ____		
	5 Maine Children's Trust	<input type="checkbox"/>	\$5	<input type="checkbox"/>	\$10	<input type="checkbox"/>	\$25	<input type="checkbox"/>	Other \$ _____	....5	____, ____ . ____		
	6 Bone Marrow Screening Fund	<input type="checkbox"/>	\$5	<input type="checkbox"/>	\$10	<input type="checkbox"/>	\$25	<input type="checkbox"/>	Other \$ _____	....6	____, ____ . ____		
	7 Companion Animal Sterilization Fund	<input type="checkbox"/>	\$5	<input type="checkbox"/>	\$10	<input type="checkbox"/>	\$25	<input type="checkbox"/>	Other \$ _____	....7	____, ____ . ____		
	8 Maine Military Family Relief Fund	<input type="checkbox"/>	\$1	<input type="checkbox"/>	\$5	<input type="checkbox"/>	\$10	<input type="checkbox"/>	\$25	<input type="checkbox"/>	Other \$ _____	....8	____, ____ . ____
	9 Maine Veterans' Memorial Cemetery Maintenance Fund	<input type="checkbox"/>	\$1	<input type="checkbox"/>	\$5	<input type="checkbox"/>	\$10	<input type="checkbox"/>	\$25	<input type="checkbox"/>	Other \$ _____	....9	____, ____ . ____
	10 Maine Asthma & Lung Disease Research Fund	<input type="checkbox"/>	\$1	<input type="checkbox"/>	\$5	<input type="checkbox"/>	\$10	<input type="checkbox"/>	\$25	<input type="checkbox"/>	Other \$ _____	....10	____, ____ . ____
<b>11 TOTAL CONTRIBUTIONS.</b> (Add lines 1 through 10) .....										11	____, ____ . ____		
<b>B. PARK PASSES</b>	<b>12</b> Number of Individual Park Passes ..... <input type="checkbox"/> x \$35 .....										12	____ . ____	
	<b>13</b> Number of Vehicle Park Passes ..... <input type="checkbox"/> x \$70 .....										13	____ . ____	
	<b>14 TOTAL CONTRIBUTIONS AND PARK PASS PURCHASES</b> (Add lines 11, 12, and 13. Enter result here and on Form 1040ME, line 32 or Form 1040S-ME, line 28).....										14	____, ____ . ____	

### INSTRUCTIONS

**A. CONTRIBUTIONS. Lines 1-10.** Check the appropriate box or boxes to indicate the funds and amounts of your choice. *Political party designations may only be made by Maine residents.* You and/or your spouse may make separate party designations for political party contributions. Write in the amount of your contributions on the corresponding line. Part A contributions may be deductible the following year on state and federal income tax returns.

Contributions to the **Endangered and Nongame Wildlife Fund "Chickadee Check-off"** are used to fund the endangered and nongame wildlife programs. For more information, visit [www.maine.gov/ifw/wildlife/species/endangered-species/nongame\\_fund.htm](http://www.maine.gov/ifw/wildlife/species/endangered-species/nongame_fund.htm).

Contributions to the **Maine Children's Trust** are used to prevent child abuse and neglect throughout Maine. The fund is administered by the Maine Children's Trust. For more information, visit [www.mechildrenstrust.org](http://www.mechildrenstrust.org).

Contributions to the **Bone Marrow Screening Fund** are used to support blood screening to add people to the National Bone Marrow Registry. As a result, people with certain cancers, genetic disorders, or autoimmune illnesses who are in

need of a bone marrow or other similar transplant will have more potential donors. The fund is administered by the Department of Health and Human Services.

Contributions to the **Companion Animal Sterilization Fund** are placed in the Companion Animal Sterilization Fund and used to fund the Animal Welfare Program's "Help Fix ME" Spay/Neuter Fund for low-income dog and cat owners. The fund is administered by the Department of Agriculture. For more information call 800-367-1317.

Contributions to the **Maine Military Family Relief Fund** are used to assist the families of persons who are members of the Maine National Guard or residents of Maine who are members of the Reserves and who have been called to military duty and are experiencing financial hardship. The fund is administered by the Maine Adjutant General.

Contributions to the **Maine Veterans' Memorial Cemetery Maintenance Fund** are used to help finance the maintenance and perpetual care of Maine veterans' cemeteries.

Contributions to the **Maine Asthma and Lung Disease Fund** are used to provide research grants to develop and advance the understanding

of lung disease, especially its prevention, causes, treatment and cure. The fund is administered by the American Lung Association of Maine.

**B. PARK PASSES.** Maine Park passes can be purchased through Maine Revenue Services when you file your income tax return. *Note that visitors 65 years or over are admitted to Maine State Park day-use areas free of charge upon proof of age.* An individual pass allows only the pass holder admittance to day use of Maine state parks and historic sites. A vehicle pass (for vehicles weighing up to one-ton) allows all occupants of the vehicle admittance to day use. **These passes do not include entry into Baxter State Park, Allagash Wilderness Waterway, the Penobscot River Corridor or Scarborough Beach.** Any pass purchased will reduce the amount of your refund or increase the amount you owe. If you have any questions regarding the purchase of park passes, please call the Bureau of Parks and Lands at (207) 287-3821.

*To be sure you have your park pass when State Parks begin collecting fees, please file Schedule CP with your income tax return as early as possible. Expect some delays in processing when filing your return later in the season.*



# 2009 MAINE INDIVIDUAL INCOME TAX 1040ME LONG FORM

For tax period 1/1/09 to 12/31/09 or \_\_\_\_/\_\_\_\_/09 to \_\_\_\_/\_\_\_\_/\_\_\_\_



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\*0902100\*

DO NOT STAPLE OR TAPE FORMS TO YOUR RETURN. ENCLOSE CHECK OR MONEY ORDER AND W-2 OR 1099 FORMS IN THE ENVELOPE WITH YOUR RETURN.

**STEP 1**  
Print Neatly in Blue or Black Ink, Using Uppercase Letters Only  
**DO NOT USE RED INK**

Your First Name	MI	Your Last Name
Spouse's First Name	MI	Spouse's Last Name
Mailing Address (PO Box, number, street and apt. no)		
City	State	Zip Code

**IMPORTANT!**  
You must enter your SSN(s) below.

Your Social Security Number  
\_\_\_\_-\_\_\_\_-\_\_\_\_

Spouse's Social Security Number  
\_\_\_\_-\_\_\_\_-\_\_\_\_

Home Phone Number  
\_\_\_\_-\_\_\_\_-\_\_\_\_

Work Phone Number  
\_\_\_\_-\_\_\_\_-\_\_\_\_

**NOTE:** If either spouse is **deceased**, enter the date of death on the **back** of this page in the spaces provided above the signature area.

**1** **Maine Clean Election Fund. Maine Residents Only.** (See instructions on page 3.)  
**NOTE:** Checking the box will not increase your tax or reduce your refund. **YES NO**  
Do you want \$3 to go to this fund.....    
If a joint return, does your spouse want \$3 to go to this fund.....

**2** Check here if you were engaged in **COMMERCIAL FARMING OR FISHING** during 2009. (See Instructions) .....

**STEP 2**  
Your Filing and Residency Status, Number of Exemptions

<p><b>FILING STATUS</b> (Check one)</p> <p><b>3</b> <input type="checkbox"/> Single</p> <p><b>4</b> <input type="checkbox"/> Married filing joint return (Even if only one had income)</p> <p><b>5</b> <input type="checkbox"/> Married filing separate return. Enter spouse's social security number and full name above.</p> <p><b>6</b> <input type="checkbox"/> Head of household (With qualifying person)</p> <p><b>7</b> <input type="checkbox"/> Qualifying widow(er) with dependent child (Year spouse died ____/____/____)</p> <p><input type="checkbox"/> <b>Composite Return (Pass-through Entities ONLY)</b></p>	<p><b>RESIDENCY STATUS</b> (Check one)</p> <p><b>8</b> <input type="checkbox"/> Resident</p> <p><b>8a</b> <input type="checkbox"/> "Safe Harbor" Resident</p> <p><b>9</b> <input type="checkbox"/> Part-Year Resident</p> <p><b>10</b> <input type="checkbox"/> Nonresident</p> <p><b>11</b> <input type="checkbox"/> Nonresident Alien</p> <p><input type="checkbox"/> Check here if you are filing <b>Schedule NRH</b></p>	<p><b>12 CHECK IF:</b></p> <table border="0"> <tr> <td></td> <td><b>You were</b></td> <td><b>Spouse was</b></td> </tr> <tr> <td><b>65 or over</b>.....</td> <td><b>12a</b> <input type="checkbox"/></td> <td><b>12c</b> <input type="checkbox"/></td> </tr> <tr> <td><b>Blind</b>.....</td> <td><b>12b</b> <input type="checkbox"/></td> <td><b>12d</b> <input type="checkbox"/></td> </tr> </table> <p><b>13</b> Enter the <b>TOTAL</b> number of <b>EXEMPTIONS</b> claimed on your federal return....<b>13</b> _____</p>		<b>You were</b>	<b>Spouse was</b>	<b>65 or over</b> .....	<b>12a</b> <input type="checkbox"/>	<b>12c</b> <input type="checkbox"/>	<b>Blind</b> .....	<b>12b</b> <input type="checkbox"/>	<b>12d</b> <input type="checkbox"/>
	<b>You were</b>	<b>Spouse was</b>									
<b>65 or over</b> .....	<b>12a</b> <input type="checkbox"/>	<b>12c</b> <input type="checkbox"/>									
<b>Blind</b> .....	<b>12b</b> <input type="checkbox"/>	<b>12d</b> <input type="checkbox"/>									

**STEP 3**  
Calculate Your Taxable Income

**14 FEDERAL ADJUSTED GROSS INCOME.** (See instructions on page 3 for line references to federal forms. **If negative, enter a minus sign in the space to the left of the number.**) ..... **14** \_\_\_\_\_

**15 INCOME MODIFICATIONS.** (From Schedule 1, line 3. **If negative, enter a minus sign in the space to the left of the number.**) ..... **15** \_\_\_\_\_

**16 MAINE ADJUSTED GROSS INCOME.** (Line 14 plus or minus line 15. **If negative, enter a minus sign in the space to the left of the number.**)..... **16** \_\_\_\_\_

**17 DEDUCTION.**  Standard (See instructions on page 3) ..... **17** \_\_\_\_\_  
 Itemized (From Schedule 2, line 7)

**18 EXEMPTION.** Multiply the number of exemptions on line 13 by \$2,850. (See instructions.).....**18** \_\_\_\_\_

**19 TAXABLE INCOME.** (Line 16 minus lines 17 and 18. **If negative, enter a minus sign in the space to the left of the number.**)..... **19** \_\_\_\_\_

**STEP 4**  
Calculate Your Tax and Credits

**20 INCOME TAX.** (Find the tax for the amount on line 19 in the tax table on pages 13-15 or compute your tax using the tax rate schedules on page 15) ..... **20** \_\_\_\_\_  
(If line 19 is negative, enter zero.)

**21 TAX ADDITIONS.** (From Maine Schedule A, line 4.) ..... **21** \_\_\_\_\_

**22 LOW-INCOME TAX CREDIT.** (See instructions. **NOTE: If you qualify for this credit, you must file a return only if you are claiming a refund.**) ..... **22** \_\_\_\_\_

**23 TOTAL TAX.** (Line 20 plus line 21 minus line 22) ..... **23** \_\_\_\_\_

**24 TAX CREDITS.** (From Maine Schedule A, line 21) ..... **24** \_\_\_\_\_

**25 NONRESIDENT CREDIT.** (For part-year residents, nonresidents and "Safe Harbor" residents only.) From Schedule NR, line 9 or NRH, line 11 ..... **25** \_\_\_\_\_  
(You MUST attach a copy of your federal return and/or TDY papers.)

**26 NET TAX.** (Subtract lines 24 and 25 from line 23) (Nonresidents see instructions)... **26** \_\_\_\_\_



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STEP 5 Enter Your Tax Payments and Refundable Credit	27 Amount from line 26. ( <b>NET TAX</b> ) If less than zero, enter zero here..... 27 _____	
	28 <b>TAX PAYMENTS.</b>	
	a Maine Income Tax Withheld. (Enclose W-2, 1099 and 1099ME forms) ..... 28a _____	
	b 2009 Estimated Tax Payments and 2008 Credit Carried Forward. (Include any <b>REAL ESTATE WITHHOLDING</b> Tax Payments) ..... 28b _____	
	c Extension payment ..... 28c _____	
d Refundable child care credit. Enclose the Child Care Credit Worksheet. Enter amount from the Child Care Credit Worksheet, line 5 on page 12 ..... 28d _____		
e TOTAL (Add lines 28a, b, c, and d) ..... 28e _____		
STEP 6 Calculate Your Use Tax and Voluntary Contributions	29 <b>INCOME TAX OVERPAID.</b> If line 28e is larger than line 27, enter amount overpaid (Line 28e minus line 27) ..... 29 _____	
	30 <b>INCOME TAX UNDERPAID.</b> If line 27 is larger than line 28e, enter amount underpaid (Line 27 minus line 28e) ..... 30 _____	
	31 <b>USE TAX (SALES TAX).</b> (See instructions.) ..... 31 _____	
	31a. <b>SALES TAX ON CASUAL RENTALS OF LIVING QUARTERS.</b> (See instructions.)... 31a _____	
STEP 7 Your REFUND or TAX DUE	32 <b>VOLUNTARY CONTRIBUTIONS and PARK PASSES.</b> (From Schedule CP, line 14) .. 32 _____	
	33 <b>NET OVERPAYMENT.</b> (Line 29 minus lines 31, 31a and 32) – NOTE: If total of lines 31, 31a and 32 is greater than line 29, enter as amount due on line 35a below .. 33 _____	
	34 Amount to be <b>CREDITED</b> to 2010 estimated tax .. 34a _____ <b>REFUND</b> 34b _____	
	<b>IF YOU WOULD LIKE YOUR REFUND SENT DIRECTLY TO YOUR BANK ACCOUNT (\$10,000 or less) OR TO A NEXTGEN COLLEGE INVESTING PLAN® ACCOUNT, see the instructions on page 4 and fill in the lines below.</b>	
	<input type="checkbox"/> Check this box if this refund will go to an account outside the United States..... 34c Routing Number* _____ 34e Type of Account: <input type="checkbox"/> Checking <input type="checkbox"/> Savings <input type="checkbox"/> NextGen® 34d Account Number* _____	
*For NextGen Accounts, enter 043000261 on line 34c and the account owner's 9-digit social security number on line 34d (do not enter hyphens).		
35 a <b>TAX DUE.</b> (Add lines 30, 31, 31a and 32) - NOTE: If total of lines 31, 31a and 32 is greater than line 29, enter the difference as an amount due on this line .... 35a _____		
b <b>Underpayment Penalty</b> (Attach Form 2210ME) Check here if you checked the box on Form 2210, line 17 ..... <input type="checkbox"/> ..... 35b _____		
c <b>TOTAL AMOUNT DUE.</b> (Add lines 35a and 35b) (Pay in full with return) ... 35c _____ <b>EZ PAY at <a href="http://www.maine.gov/revenue">www.maine.gov/revenue</a> or ENCLOSE CHECK payable to: Treasurer, State of Maine. DO NOT SEND CASH</b>		

**36 FOR MAINE RESIDENTS ONLY:** Check this box if you would like to receive a Maine Residents Property Tax and Rent Refund Application in 2010:  See [www.maine.gov/revenue](http://www.maine.gov/revenue) for information about the Tax and Rent "Circuitbreaker" Program. **THE APPLICATION WILL BE MAILED TO YOU IN AUGUST 2010 unless your income on line 16 exceeds the income limits for this program.**

To reduce printing and postage costs if you file your return electronically, use tax preparation software or have your return done by a tax preparer and do not need Maine income tax forms and instructions mailed to you next year, check box at right.

**IMPORTANT NOTE** If taxpayer is **deceased**, (Month) (Day) (Year) enter **date of death.** \_\_\_\_\_ If spouse is **deceased**, (Month) (Day) (Year) enter **date of death.** \_\_\_\_\_

**Third Party Designee** Do you want to allow another person to discuss this return with Maine Revenue Services?  **Yes** (complete the following).  **No.**  
(See page 4) Designee's name \_\_\_\_\_ Phone no. ( ) \_\_\_\_\_ Personal identification #: \_\_\_\_\_

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

**SIGN HERE** Keep a copy of this return for your records

Your signature _____	Date signed _____	Your occupation _____
Spouse's signature (If joint return, <b>both</b> must sign) _____	Date signed _____	Spouse's occupation _____
Preparer's signature _____	Date _____	Preparer's phone number _____
Print preparer's name and name of business _____		Preparer's SSN or PTIN _____



Attachment Sequence No. 2

Name(s) as shown on Form 1040ME

Your Social Security Number

\_\_\_\_\_ - \_\_\_\_\_ - \_\_\_\_\_

SCHEDULE 1 — INCOME MODIFICATIONS

1 ADDITIONS to federal adjusted gross income.

- a Income from municipal and state bonds, other than Maine.....
b Net Operating Loss Recovery Adjustment (Attach a schedule showing your calculation) .....
c Maine Public Employees Retirement System Contributions .....
d Domestic Production Activities Deduction Add-back (See instructions).....
e Bonus Depreciation and Section 179 Expense Add-back (See instructions).....
f Discharge of Indebtedness deferred for federal tax purposes .....
g Fiduciary Adjustment - additions only (Attach a copy of your federal Schedule K-1) .....
h Other (See instructions). List the type and amount of income items included (Attach supporting documentation) .....
i Total additions (Add lines 1a through 1h).....

- 1a \_\_\_\_\_ , \_\_\_\_\_ , \_\_\_\_\_ . \_\_\_\_\_
1b \_\_\_\_\_ , \_\_\_\_\_ , \_\_\_\_\_ . \_\_\_\_\_
1c \_\_\_\_\_ , \_\_\_\_\_ , \_\_\_\_\_ . \_\_\_\_\_
1d \_\_\_\_\_ , \_\_\_\_\_ , \_\_\_\_\_ . \_\_\_\_\_
1e \_\_\_\_\_ , \_\_\_\_\_ , \_\_\_\_\_ . \_\_\_\_\_
1f \_\_\_\_\_ , \_\_\_\_\_ , \_\_\_\_\_ . \_\_\_\_\_
1g \_\_\_\_\_ , \_\_\_\_\_ , \_\_\_\_\_ . \_\_\_\_\_
1h \_\_\_\_\_ , \_\_\_\_\_ , \_\_\_\_\_ . \_\_\_\_\_
1i \_\_\_\_\_ , \_\_\_\_\_ , \_\_\_\_\_ . \_\_\_\_\_

2 SUBTRACTIONS from federal adjusted gross income.

- a U.S. Government Bond interest included in federal adjusted gross income (See instructions) .....
b State Income Tax Refund (Only if included in federal adjusted gross income) .....
c Social Security and Railroad Retirement Benefits included in federal adjusted gross income (See instructions).....
d Pension Income Deduction (Complete and attach the worksheet on back).....
e Interest from Maine Municipal General Obligation, Private Activity and Airport Authority Bonds included in federal adjusted gross income (See instructions) .....
f Premiums for Long-Term Care Insurance (Do not include health insurance premiums on this line)
NOTE: If you itemize deductions or are self-employed, complete and attach the worksheet on back .....
g Maine Public Employees Retirement System Pick-Up Contributions paid to the taxpayer during 2009 which have been previously taxed by the state.....
h Contributions to Qualified Tuition Programs - 529 Plans (See instructions).....
i Fiduciary Adjustment - subtractions only (Attach a copy of your federal Schedule K-1) .....
j Bonus Depreciation and Section 179 Recapture (See instructions) .....
k Other. List \_\_\_\_\_ (See instructions).....
(Do not enter non-Maine source income on line 2k)
l Total Subtractions (Add lines 2a through 2k).....

- 2a \_\_\_\_\_ , \_\_\_\_\_ , \_\_\_\_\_ . \_\_\_\_\_
2b \_\_\_\_\_ , \_\_\_\_\_ , \_\_\_\_\_ . \_\_\_\_\_
2c \_\_\_\_\_ , \_\_\_\_\_ , \_\_\_\_\_ . \_\_\_\_\_
2d \_\_\_\_\_ , \_\_\_\_\_ , \_\_\_\_\_ . \_\_\_\_\_
2e \_\_\_\_\_ , \_\_\_\_\_ , \_\_\_\_\_ . \_\_\_\_\_
2f \_\_\_\_\_ , \_\_\_\_\_ , \_\_\_\_\_ . \_\_\_\_\_
2g \_\_\_\_\_ , \_\_\_\_\_ , \_\_\_\_\_ . \_\_\_\_\_
2h \_\_\_\_\_ , \_\_\_\_\_ , \_\_\_\_\_ . \_\_\_\_\_
2i \_\_\_\_\_ , \_\_\_\_\_ , \_\_\_\_\_ . \_\_\_\_\_
2j \_\_\_\_\_ , \_\_\_\_\_ , \_\_\_\_\_ . \_\_\_\_\_
2k \_\_\_\_\_ , \_\_\_\_\_ , \_\_\_\_\_ . \_\_\_\_\_
2l \_\_\_\_\_ , \_\_\_\_\_ , \_\_\_\_\_ . \_\_\_\_\_

3 Net Modification (Subtract line 2l from line 1i — enter here and on 1040ME, page 1, line 15) (If negative, enter a minus sign in the box to the left of the number)

3 \_\_\_\_\_ , \_\_\_\_\_ , \_\_\_\_\_ . \_\_\_\_\_

SCHEDULE 2 — ITEMIZED DEDUCTIONS

- 4 Total itemized deductions from federal Form 1040, Schedule A, line 29.....
5 a Income taxes imposed by this state or any other taxing jurisdiction or general sales taxes and mortgage insurance premiums included in line 4 above from federal Form 1040, Schedule A, lines 5, 7\* and/or 13. (Complete worksheet on back if Form 1040ME, line 14 exceeds \$166,800 [\$83,400 if Married Filing Separately])
b Deductible costs, included in line 4 above, incurred in the production of Maine exempt income.....
c Amounts included in line 4 that are also being claimed for the Family Development Account Credit on Maine Schedule A, line 18 .....
d Amount included in line 4 attributable to income from an ownership interest in a pass-through entity financial institution .....
6 Deductible costs of producing income exempt from federal income tax, but taxable by Maine.....
7 Line 4 minus lines 5a, b, c, and d plus line 6. Enter result here and on 1040ME, page 1, line 17.....

- 4 \_\_\_\_\_ , \_\_\_\_\_ , \_\_\_\_\_ . \_\_\_\_\_
5a \_\_\_\_\_ , \_\_\_\_\_ , \_\_\_\_\_ . \_\_\_\_\_
5b \_\_\_\_\_ , \_\_\_\_\_ , \_\_\_\_\_ . \_\_\_\_\_
5c \_\_\_\_\_ , \_\_\_\_\_ , \_\_\_\_\_ . \_\_\_\_\_
5d \_\_\_\_\_ , \_\_\_\_\_ , \_\_\_\_\_ . \_\_\_\_\_
6 \_\_\_\_\_ , \_\_\_\_\_ , \_\_\_\_\_ . \_\_\_\_\_
7 \_\_\_\_\_ , \_\_\_\_\_ , \_\_\_\_\_ . \_\_\_\_\_

\*NOTE: Taxpayers who checked "yes" on line 8 of the federal worksheet for Line 7 - New motor vehicle taxes, divide the amount of sales/use taxes included on line 3 of the worksheet by the total amount entered on line 3 of the worksheet and multiply the result by the amount on line 11 of the worksheet to calculate the amount of sales taxes included on federal Form 1040, Schedule A, line 7.

If the amount on line 7 above is less than your allowable standard deduction, use the standard deduction. If Married Filing Separately, however, both spouses must either itemize or use the standard deduction.

**2009 - Worksheet for Pension Income Deduction - Schedule 1, Line 2d**

Enclose this Worksheet and copies of your 1099 form(s) with your Form 1040ME

You and your spouse (if married) may each deduct up to \$6,000 of eligible pension income\* that is included in your federal adjusted gross income. Except for military pension benefits, the \$6,000 cap must be reduced by any social security and railroad retirement benefits received, whether taxable or not.

Deductible pension income includes state, federal and military pension benefits, as well as retirement benefits received from plans established and maintained by an employer for the benefit of its employees under Internal Revenue Code (IRC) sections 401(a) (Qualified Pension Plans, including qualified 401 SIMPLE plans) and 403 (Employee annuities). Deductible pension income also includes benefits received under IRC section 457(b) (State and local government/tax exempt organizations/eligible deferred compensation plans), **except that pension income from 457(b) plans received prior to age 55 that is not part of a series of equal periodic payments made over the life of the recipient and the recipient's designated beneficiary, if applicable, may not be included in the deductible pension amount.**

Pension benefits that **do not qualify** are those received from an individual retirement account (including SIMPLE individual retirement accounts), simplified employee pension plan, benefits from an ineligible deferred compensation plan under IRC section 457(f), refunds of excess contributions, lump-sum distributions included on federal Form 4972 and distributions subject to the additional 10% federal tax on early distributions (see federal Form 5329, Part 1, or federal Form 1040, line 58). Also, disability benefits reported as wages on your federal income tax return **do not** qualify.

**\*Eligible pension income does not include benefits earned by another person, except in the case of a surviving spouse. Only the individual that earned the benefit from prior employment may claim the pension income for the deduction. However, a widowed spouse receiving survivor's benefits under an eligible pension plan may claim that amount for purposes of this deduction, but the total pension deduction for the surviving spouse may not exceed \$6,000.**

**NOTE:** Enter eligible non-military pension benefits on line 1 and eligible military pension benefits on line 6.

		Taxpayer	Spouse*
1. Total eligible <b>non-military</b> pension income (both Maine and non-Maine sources) included in your federal adjusted gross income (from federal Form 1040A, line 12b or Form 1040, line 16b). (Do not include social security or railroad retirement benefits received or pension benefits received from an individual retirement account, simplified employee pension plan, an ineligible deferred compensation plan under IRC § 457(f), lump-sum distributions included on federal Form 4972, distributions subject to the additional 10% federal tax on early distributions or refunds of excess contributions).	1.	\$	\$
2. Maximum allowable deduction	2.	\$ 6,000.00	\$ 6,000.00
3. Total social security and railroad retirement benefits you received - whether taxable or not	3.	\$	\$
4. Subtract line 3 from line 2 (if zero or less, enter zero)	4.	\$	\$
5. Enter the smaller of line 1 or line 4 here	5.	\$	\$
6. Total eligible <b>military</b> pension income included in your federal adjusted gross income	6.	\$	\$
7. Add line 5 and line 6	7.	\$	\$
8. Enter the smaller of line 2 or line 7 here and the total for both spouses on Schedule 1, line 2d	8.	\$	\$

**\*Use this column only if filing married-joint return and only if spouse separately earned an eligible pension.**

**2009 WORKSHEET for Maine Schedule 1, line 2f**

For individuals claiming a deduction for long-term care insurance premiums. Complete this worksheet **only** if you claim Maine itemized deductions and federal Schedule A, line 4 is greater than zero or you are self-employed and federal Form 1040, line 29 is greater than zero.

1. Enter total amount of long-term care insurance premiums paid during 2009: ..... \$
2. Enter amount from federal Schedule A, line 1 ..... \$ \_\_\_\_\_
3. Enter amount of long-term care premiums included in line 2 above ..... \$ \_\_\_\_\_
4. Divide line 3 by line 2..... \_ . \_ \_ \_ \_
5. Enter amount from federal Schedule A, line 4 \$ \_\_\_\_\_ and multiply by percentage on line 4 above \$ \_\_\_\_\_
6. Enter amount of long-term care insurance premiums included on federal Form 1040, line 29..... \$ \_\_\_\_\_
7. Subtract line 5 and line 6 from line 1. Enter result here and on Schedule 1, line 2f..... \$ \_\_\_\_\_

**2009 WORKSHEET for Maine Schedule 2, line 5a**

For individuals whose federal adjusted gross income exceeds \$166,800 [\$83,400 if Married filing separate].

1. Enter total state and local income taxes or sales taxes (from federal Schedule A, line 5 and/or line 7\*) and mortgage insurance premiums (from federal Schedule A, line 13)..... \$ \_\_\_\_\_
2. Enter federal itemized deductions subject to reduction (from federal itemized deduction worksheet, line 3)..... \$ \_\_\_\_\_
3. Divide line 1 by line 2. Enter result here ..... \_ . \_ \_ \_ \_
4. Enter federal itemized deductions disallowed (from federal itemized deduction worksheet, line 11)..... \$ \_\_\_\_\_
5. Multiply line 4 by the percentage on line 3. Enter result here..... \$ \_\_\_\_\_
6. Subtract line 5 from line 1. Enter result here and on Schedule 2, line 5a ..... \$ \_\_\_\_\_

\*NOTE: Taxpayers who checked "yes" on line 8 of the federal worksheet for Line 7 - New motor vehicle taxes, divide the amount of sales/use taxes included on line 3 of the worksheet by the total amount entered on line 3 of the worksheet and multiply the result by the amount on line 11 of the worksheet to calculate the amount of sales taxes included on federal Form 1040, Schedule A, line 7.



**SCHEDULE A  
FORM 1040ME  
2009**

Attachment  
Sequence No. 4

**ADJUSTMENTS TO TAX**

See instructions on page 5.  
Enclose with your Form 1040ME.



99

\*0902103\*

Name(s) as shown on Form 1040ME

Your Social Security Number

**Section 1. TAX ADDITIONS:** (Part-year residents/Nonresidents/"Safe Harbor" residents see instructions on page 5.)

- 1. **RETIREMENT PLAN DISTRIBUTIONS** - Enter the amount from federal Form 1040, line 44 related to lump-sum distributions (federal form 4972) \$ \_\_\_\_\_ x .15.....1 \_\_\_\_\_
- 2. **EARLY DISTRIBUTION FROM QUALIFIED RETIREMENT PLANS** - Enter the amount from federal Form 1040, line 58 related to early distributions \$ \_\_\_\_\_ x .15 .....2 \_\_\_\_\_
- 3a. Enter the Maine Minimum Tax from the Maine Minimum Tax Worksheet, line 12 (**Enclose worksheet-see instructions**) ..... 3a \_\_\_\_\_
- 3b. Enter the amount of Pine Tree Development Zone Credit from the Credit Application Worksheet (**Enclose worksheet-see instructions**) 3b \_\_\_\_\_
- 3c. **MAINE MINIMUM TAX** - Subtract line 3b from line 3a..... 3c \_\_\_\_\_
- 4. **TOTAL ADDITIONS** - Add lines 1, 2, and 3c. Enter result here and on 1040ME, page 1, line 21 .....4 \_\_\_\_\_

**Section 2. TAX CREDITS (See instructions for details):**

- 5. **CREDIT FOR THE ELDERLY** - Enter amount from federal Form 1040, line 53 related to credit for the elderly or 1040A, line 30 \$ \_\_\_\_\_ x .20 .....\*5 \_\_\_\_\_
- 6. **CHILD CARE CREDIT** - Enter amount from line 6 of the Child Care Credit Worksheet on page 12. **Enclose the worksheet with your return.** ..... \*6 \_\_\_\_\_
- 7. **EARNED INCOME TAX CREDIT** - Enter amount from federal form 1040, line 64a or 1040A, line 41a or form 1040EZ, line 9a \$ \_\_\_\_\_ x .04 ..... \*7 \_\_\_\_\_
- 8. **CREDIT FOR INCOME TAX PAID TO OTHER JURISDICTIONS** - Enter the amount from line 5 from the worksheet for the Credit for Income Tax Paid to Other Jurisdictions on page 12. .... 8 \_\_\_\_\_
- 9. **MAINE SEED CAPITAL CREDIT (Enclose worksheet-see instructions)** .....9 \_\_\_\_\_
- 10. **CREDIT FOR EDUCATIONAL OPPORTUNITY (Enclose worksheet-see instructions)** ..... 10 \_\_\_\_\_
- 11. **FOREST MANAGEMENT PLANNING CREDIT (Enclose worksheet-see instructions)**..... 11 \_\_\_\_\_
- 12. **RESEARCH EXPENSE TAX CREDIT (Enclose worksheet-see instructions)** ..... 12 \_\_\_\_\_
- 13. **RESEARCH & DEVELOPMENT SUPER CREDIT (Enclose worksheet-see instructions)** ..... 13 \_\_\_\_\_
- 14. **HIGH-TECHNOLOGY CREDIT (Enclose worksheet-see instructions)** ..... 14 \_\_\_\_\_
- 15. **MAINE MINIMUM TAX CREDIT (Enclose worksheet-see instructions)** ..... 15 \_\_\_\_\_
- 16. **MEDIA PRODUCTION CREDIT (Enclose worksheet-see instructions)** ..... 16 \_\_\_\_\_
- 17. **PINE TREE DEVELOPMENT ZONE CREDIT** - Enter the amount from the Credit Application Worksheet (**Enclose worksheet-see instructions**) ..... 17 \_\_\_\_\_
- 18. **OTHER TAX CREDITS** - List \_\_\_\_\_ (**See instructions**) .... 18 \_\_\_\_\_
- 19. **TOTAL CREDITS** - Add lines 5 through 18. .... 19 \_\_\_\_\_
- 20. **MAINE INCOME TAX** - 1040ME, line 23 minus Schedule A, line 3c ..... 20 \_\_\_\_\_
- 21. **ALLOWABLE CREDITS** - Amount on line 19 or line 20, whichever is less. Enter here and on **FORM 1040ME, line 24** ..... 21 \_\_\_\_\_

**\*NOTE:** Personal credits (lines 5, 6, 7 and 10 above) taken by part-year residents, nonresidents and "Safe Harbor" residents are prorated based on the ratio of Maine-source income to total income. For lines 5 and 7, this is done on Schedule NR, line 8 or Schedule NRH, line 10. Line 6 is prorated on the Worksheet for Child Care Credit. Line 10 is determined on the related credit worksheet. Maine business credits are claimed in their entirety, up to the Maine tax liability (carryover provisions may apply).



Name(s) as shown on Form 1040ME

Your Social Security Number

Attachment  
Sequence No. 5

**2009 - Worksheet for Child Care Credit - Schedule A, Line 6**  
Enclose with your Form 1040ME

Your child care provider may be certified as a Quality Child Care Program facility by the Department of Health and Human Services (DHHS), Office of Child Care and Head Start. If so, enter your child care provider's Quality Child Care certificate number or Step 4 Child Care Quality Rating System certificate number in the space provided and enter your quality child care expenses in Column B. Otherwise, use only column A to calculate your child care credit. For a list of certified quality child care providers, go to Maine Revenue Services web site at [www.maine.gov/revenue](http://www.maine.gov/revenue) (select Income/Estate Tax) or call DHHS at (207) 624-7909 Monday through Friday.

**Quality Child Care Program**

**Name & Certificate Number:** \_\_\_\_\_  
*(do not enter the Child Care Program's federal ID number)*

**Column A**  
**Regular**  
**Child Care**  
**Expenses**

**Column B**  
**"Quality"**  
**Child Care**  
**Expenses**

1. Total expenses paid for child care services included on federal Form 2441, line 2, column C..... 1. \$ \_\_\_\_\_  
  - 1a. **Column A** - expenses paid for **regular** child care services included on line 1
  - Column B** - expenses paid for **quality** child care services included on line 1..... 1a. \_\_\_\_\_
  - 1b. Percentage of expenses paid. **Column A** - divide line 1a, column A by line 1
  - Column B** - divide line 1a, column B by line 1 ..... 1b. \_\_\_\_ . \_\_\_\_ . \_\_\_\_ . \_\_\_\_ . \_\_\_\_ . \_\_\_\_ . \_\_\_\_ . \_\_\_\_ . \_\_\_\_ . \_\_\_\_ .
2. Enter amount from federal Form 1040, line 48 or 1040A, line 29 ..... 2. \$ \_\_\_\_\_  
  - 2a. **Column A** - multiply line 2 by line 1b, column A
  - Column B** - multiply line 2 by line 1b, column B ..... 2a. \_\_\_\_\_
3. Maine Credit. **Column A** - multiply line 2a, column A by 25% (.25)
- Column B** - multiply line 2a, column B by 50% (.50)..... 3. \_\_\_\_\_
4. Add line 3, column A and line 3, column B ..... 4. \_\_\_\_\_  
**4a. FOR THOSE FILING SCHEDULE NR OR SCHEDULE NRH:** You must prorate your child care credit.  
 For those filing Schedule NR, multiply line 4 by the Maine-source income ratio (1.0000 minus Schedule NR, line 7).  
 For those filing Schedule NRH, multiply line 4 by the rate representing your portion of Maine adjusted gross income (Schedule NRH, line 7, column B). Then multiply the result by the Maine-source income ratio of your income (1.0000 minus Schedule NRH, line 7, column C). ..... 4a. \_\_\_\_\_
5. Enter line 4 (or line 4a for those filing Schedule NR or Schedule NRH) or \$500, whichever is less. Enter this amount on **Form 1040ME, line 28d** ..... 5. \_\_\_\_\_
6. Subtract line 5 from line 4 or line 4a (for those filing Schedule NR or NRH). Enter here and on **Schedule A, line 6** 6. \_\_\_\_\_

**2009 - Worksheet for Credit for Income Tax Paid to Other Jurisdictions**  
**Schedule A, Line 8 - FOR MAINE RESIDENTS ONLY**  
Enclose with your Form 1040ME

**Enclose with your Form 1040ME - You must attach a copy of the income tax return filed with the other jurisdiction.**

Residents (excluding "Safe Harbor" residents) may claim a credit against Maine income tax for income tax paid to another jurisdiction if all the following conditions are met: (1) the other jurisdiction is another state, a political subdivision thereof, the District of Columbia, Canadian Province or any political subdivision of a foreign country that is analogous to a state of the United States; (2) the tax paid to the other jurisdiction is directly related to the income received during the tax year covered by this return (tax payments made to other taxing jurisdictions for prior year tax liabilities cannot be considered when computing this credit); and, (3) the income taxed by the other jurisdiction is derived from sources in that jurisdiction. Income sourced to another state must be determined in the same way that a Maine nonresident calculates Maine-source income for purposes of Schedule NR or Schedule NRH. For a description of Maine-source income, see 36 MRSA § 5142 and Maine Rule 806. The income considered taxed by the other jurisdiction is income, after deductions, that is analogous to Maine adjusted gross income (federal adjusted gross income plus or minus income modifications).

- Individuals who are considered to be residents of both Maine (excluding "Safe Harbor" residents) and another state for income tax purposes may qualify for a dual resident credit under 36 MRSA § 5128. For more information, see [www.maine.gov/revenue/forms](http://www.maine.gov/revenue/forms) or call (207) 626-8475.
- A **part-year resident** may claim a credit for tax paid to another jurisdiction on income earned during the period of Maine residency only (excluding period of "Safe Harbor" residency). Enter on line 1 your Maine adjusted income while a Maine resident (excluding period of "Safe Harbor" residency). Enter on line 2 the portion of line 1 that was taxed by the other jurisdiction. Compute line 4a on the basis of the Maine tax relating to the Maine adjusted gross income shown on line 1. Enter on line 4b the income tax paid to the other jurisdiction relating to the income shown on line 2. **Part-year residents who qualify for both the credit for tax paid to another jurisdiction and the nonresident credit - follow the special instructions included in the Instructional Pamphlet for Credit for Income Tax Paid to Other Jurisdictions available at [www.maine.gov/revenue/forms](http://www.maine.gov/revenue/forms).**
- Line 4b is the income tax assessed by the other jurisdiction minus any tax credits (except withholding and estimated tax payments).

1	Maine adjusted gross income from Form 1040ME, page 1, line 16.....	1	_____
2	Income sourced to and taxed by _____ (≠ other jurisdiction) included in line 1.....	2	_____
3	Percentage of income taxed by other jurisdiction (divide line 2 by line 1 - if line 2 is greater than line 1, enter 1.0000) .....	3	____ . ____ . ____ . ____ . ____ . ____ . ____ . ____ . ____ . ____ .
4	Limitation of Credit:		
	a Form 1040ME, page 1, line 20 \$ _____ multiplied by ____ . ____ . ____ . ____ . on line 3 .....	4a	_____
	b Income taxes paid to other jurisdiction on income shown on line 2 (not the amount withheld) .....	4b	_____
5	Allowable Credit, line 4a or 4b, whichever is less. Enter here and on Maine Schedule A, line 8.....	5	_____

• **Special instructions for taxpayers who claim credit for income tax paid to more than one other jurisdiction:** The credit for each jurisdiction must be computed separately. Use a separate worksheet for each jurisdiction. Print the name of the other jurisdiction in the space provided on line 2. Add the line 5 results together and enter the total on Maine Schedule A, line 8. **Attach a copy of the income tax return filed with the other jurisdiction.**

**Note:** You may photocopy this page if you need additional worksheets.

**SCHEDULE NR**  
FORM 1040ME  
**2009**

Attachment Sequence No. **10**

**SCHEDULE for CALCULATING the NONRESIDENT CREDIT**  
**PART-YEAR RESIDENTS, NONRESIDENTS and**  
**“SAFE HARBOR” RESIDENTS ONLY**

This schedule must be enclosed with your completed Form 1040ME.

If part-year resident, enter dates you were a Maine Resident  
from \_\_\_\_\_ to \_\_\_\_\_ .



\*0902106\*

Name(s) as shown on Form 1040ME

Your Social Security Number

**WHO MUST FILE SCHEDULE NR?** Part-year resident, nonresident and “Safe Harbor” resident individuals who are required to file a Maine return, but have income not taxable by Maine **and** use the same filing status on the Maine return as used on the federal return. See reverse side for instructions.

**DO NOT FILE SCHEDULE NR IF:** All your income is taxable by Maine **or** if your federal filing status is “Married filing joint” and you elect to file “Single” on the Maine return (use Schedule NRH available at [www.maine.gov/revenue/forms](http://www.maine.gov/revenue/forms) or by calling 624-7894). **You do not have to complete Schedule NR if you qualify for the low-income tax credit** (see instructions for Form 1040ME, line 22).

**YOU MUST ENCLOSE A COMPLETE COPY OF YOUR FEDERAL RETURN, including all schedules and worksheets. Enclose copies of W-2 forms from other states or temporary duty (TDY) papers to support your entry in Box C.**

**IMPORTANT: Complete Worksheets A and B on pages 15 and 16 before completing Schedule NR.**

**1 INCOME** — (Complete and attach Worksheets A and B on pages 15 and 16):

Box A - From Worksheet B, line 15, column A

Box B - From Worksheet B, line 15, column B plus column E

Box C - From Worksheet B, line 15, column D minus column E ....

**Box A**  
**FEDERAL**

**Box B**  
**MAINE**

**Box C**  
**NON-MAINE**

\$	\$	\$
----	----	----

**2 RATIO OF INCOME:** Divide line 1, Box C by line 1, Box A (If less than 0, enter 0.0000. If greater than 100, enter 1.0000) .....

**COMPLETE THIS SECTION ONLY IF YOU HAVE FEDERAL INCOME ADJUSTMENTS**

**3 FEDERAL INCOME ADJUSTMENTS — NON-MAINE-SOURCE ONLY:** Multiply amount on federal Form 1040, line 36, or Form 1040A, line 20 by the percentage listed on line 2. Enter result here .....

**4 FEDERAL ADJUSTED GROSS INCOME — NON-MAINE-SOURCE ONLY:** Subtract line 3 from Line 1, Box C.....

**COMPLETE THIS SECTION ONLY IF YOU HAVE INCOME MODIFICATIONS (Form 1040ME, line 15)**

**5 INCOME MODIFICATIONS — NON-MAINE-SOURCE ONLY:**

a Additions — Specify .....

b Subtractions — Specify .....

c Total Modifications: line 5a minus line 5b (may be a negative amount).....

**6 NON-MAINE ADJUSTED GROSS INCOME:** Add or, if negative, subtract line 5c to or from line 4.....

**7 RATIO OF MAINE ADJUSTED GROSS INCOME:** Divide amount on line 6 by amount from Form 1040ME, line 16. (If less than 0, enter 0.0000. If greater than 100, enter 1.0000.).....

**8 TAX SUBTOTAL:** Enter from Form 1040ME, line 20 minus line 22 minus Maine Schedule A, lines 5 and 7 .....

**9 NONRESIDENT CREDIT:** Multiply amount on line 8 by line 7. Enter result here and on Form 1040ME, line 25 .....

## PART-YEAR RESIDENT, NONRESIDENT AND “SAFE HARBOR” RESIDENT INSTRUCTIONS

Nonresident individuals, including individuals who were nonresidents for only part of the year and “Safe Harbor” resident individuals, who have Maine-source income may owe a Maine income tax. See page 2 for residency information. The Maine tax is determined by first calculating a tax amount as if the part-year resident, nonresident or “Safe Harbor” resident were a Maine resident for the entire year and then reducing that amount by a “nonresident credit.” The Maine tax is calculated on the basis of the nonresident’s or “Safe Harbor” resident’s entire federal adjusted gross income and the Maine income modifications, itemized or standard deduction, personal exemption amount and credits. The nonresident credit is based on the amount of non-Maine source income. The nonresident credit is calculated on Schedule NR or Schedule NRH and entered on Form 1040ME, line 25. **Note: Nonresident minimum taxability threshold: You may not be required to pay a Maine tax or file a return if: 1) the number of days worked in Maine as an employee is 10 or less, and 2) your only Maine income is compensation for personal services. For more information, see Maine Revenue Services Rule 806 and 36 MRSA §§ 5142(8-A) and 5220(2) available on the MRS web site at [www.maine.gov/revenue](http://www.maine.gov/revenue) (select *Laws and Rules*).**

### INCOME SUBJECT TO MAINE INCOME TAX:

A **part-year resident** is subject to Maine income tax on all income received while a resident of Maine, plus any income derived from Maine sources during the period of nonresidence. A **nonresident** or **“Safe Harbor” resident** is subject to Maine income tax on taxable income derived from sources within Maine. For a description of Maine source income, see Maine Revenue Services Rule 806 available at [www.maine.gov/revenue](http://www.maine.gov/revenue) (select *Laws and Rules*) or the Instructional Pamphlets for Schedule NR or NRH at [www.maine.gov/revenue](http://www.maine.gov/revenue) (select forms).

### SHOULD I FILE SCHEDULE NR OR SCHEDULE NRH?

You must file Schedule NR if you are a part-year resident, a nonresident or a “Safe Harbor” resident individual required to file a Maine return, have income not taxable to Maine, and are using the same filing status used on your federal return.

Instead of filing Schedule NR, you may elect to file single on the Maine return using Schedule NRH if your filing status on your federal return is married filing jointly and your residency status is different from that of your spouse or both you and your spouse are nonresidents of Maine or “Safe Harbor” residents, but only one of you has Maine-source income. The nonresident or “Safe Harbor” resident spouse with no Maine-source income does not have to file a Maine return. Do not use Schedule NRH if your filing status on your federal return is single, head-of-household, or married separate.

## SCHEDULE NR INSTRUCTIONS

**STEP 1 — Complete Worksheets A and B on pages 15 and 16 before completing Schedule NR.**

**STEP 2 — Complete Form 1040ME, lines 1 through 24.**

**Find the amount of Maine income tax as if you were a full-year Maine resident.** To do this, complete Form 1040ME, lines 1 through 24. Use your total federal adjusted gross income on line 14.

**STEP 3 — Complete Schedule NR to compute your Nonresident Credit.**

**Line 1. Enter your income from Worksheet B on line 1.** List your total federal income in Box A. In Box B, list only your Maine-source income. List your non-Maine-source income in Box C.

**Line 2. RATIO OF INCOME.** Divide your total non-Maine-source income on line 1, Box C, by your total federal income on line 1, Box A. If this ratio is less than 0, enter 0.0000. If it is greater than 100, enter 1.0000.

**Line 3. FEDERAL INCOME ADJUSTMENTS — NON-MAINE-SOURCE ONLY.** Complete this section only if you have federal income adjustments on federal Form 1040, line 36, or federal Form 1040A, line 20. Multiply your total federal income adjustments by the percentage listed on line 2 of Schedule NR.

**Line 4. FEDERAL ADJUSTED GROSS INCOME — NON-MAINE-SOURCE ONLY.** Subtract line 3 from line 1, Box C.

**Line 5. MODIFICATIONS — NON-MAINE-SOURCE ONLY.** Use this section only if you have income modifications entered on Form 1040ME, line 15. Enter your modifications to income from non-Maine sources. For details on these modifications, see the instructions for Schedule 1 on pages 4 and 5. Do not include taxable refunds of state and local taxes. Prorate the pension deduction (Form 1040ME, Schedule 1, line 2d) and the subtraction for premiums for Long-Term Care Insurance (Form 1040ME, Schedule 1, line 2f) based on the percentage of qualified pension income received or premiums paid as a nonresident or a “Safe Harbor” resident.

**Line 6. NON-MAINE ADJUSTED GROSS INCOME.** Add or subtract your total modifications, line 5c, to or from line 4.

**Line 7. RATIO OF MAINE ADJUSTED GROSS INCOME.** Divide the amount of your non-Maine adjusted gross income, line 6, by your total Maine adjusted gross income from Form 1040ME, line 16. If this ratio is less than 0, enter 0.0000. If it is greater than 100, enter 1.0000.

**Line 8. TAX SUBTOTAL.** Enter your tax subtotal. This is from Form 1040ME, line 20 minus line 22, minus Maine Schedule A, lines 5 and 7.

**Line 9. NONRESIDENT CREDIT.** Multiply the amount on line 8 by the percentage on line 7. This is your Nonresident Credit. Enter the result here and on Form 1040ME, line 25.

**Enclose Schedule NR and Worksheets A and B (and Worksheet C, if used) with your Maine return, Form 1040ME. Include a COMPLETE copy of your federal return, including all schedules and worksheets. Enclose W-2 forms from other states or temporary duty (TDY) papers to support your entry in Box C.**

## WORKSHEET A - Residency Information Worksheet for Part-year Residents/Nonresidents/"Safe Harbor" Residents

Enclose with your Form 1040ME

**The following individuals must complete Worksheet A:** **1)** All part-year residents whether moving into or out of Maine during the tax year; **2)** nonresidents and "Safe Harbor" residents who are filing a Maine return for the first time, and **3)** former Maine residents who are filing as nonresidents or "Safe Harbor" residents for the first time. **Failure to enclose a completed Worksheet A with your 1040ME may delay processing of your return.**

	Yourself	Spouse
1. NAME.....	1.	_____
a. Social security number .....	1a.	_____
b. Date of birth .....	1b.	_____
c. Occupation.....	1c.	_____
<b>During 2009: Unless otherwise indicated, enter "Yes" or "No" on each line.</b>		
2. I was domiciled in (Enter state(s)).....	2.	_____
3. I was in the military and stationed in (Enter state or country) .....	3.	_____
a. My designated state of legal residence was (Enter state) .....	3a.	_____
4. The number of days I spent in Maine (for any purpose) was.....	4.	_____
5. I own(ed) a home/real property in Maine .....	5.	_____
a. If yes, in what municipality was the property located?.....	5a.	_____
b. Did you ever apply for a Homestead or Veterans property tax exemption? .....	5b.	_____
c. Have you disposed of the property? .....	5c.	_____
If yes, when? (Yourself: _____ Spouse: _____ )		
6. I became a Maine resident on (Enter Date) .....	6.	_____
a. Enter state of prior residence.....	6a.	_____
b. Registered to vote in Maine .....	6b.	_____
If yes, when? (Yourself: _____ Spouse: _____ )		
c. Purchased a home in Maine .....	6c.	_____
If yes, when? (Yourself: _____ Spouse: _____ )		
d. Obtained a driver's license in Maine.....	6d.	_____
If yes, when? (Yourself: _____ Spouse: _____ )		
e. Registered an auto or other vehicle in Maine .....	6e.	_____
If yes, when? (Yourself: _____ Spouse: _____ )		
7. I moved from Maine and became a nonresident (I established a legal residence in another state) (Enter date of move) .....	7.	_____
a. Enter new state of residence .....	7a.	_____
b. Registered to vote in my new state of residence .....	7b.	_____
If yes, when? (Yourself: _____ Spouse: _____ )		
c. Purchased a home in my new state of residence .....	7c.	_____
If yes, when? (Yourself: _____ Spouse: _____ )		
d. Obtained a driver's license in my new state of residence.....	7d.	_____
If yes, when? (Yourself: _____ Spouse: _____ )		
e. Registered an auto or other vehicle in my new state of residence .....	7e.	_____
If yes, when? (Yourself: _____ Spouse: _____ )		
f. If married, did your spouse and dependent children (if any) move to your new state of residence? .....	7f.	_____
8. During period of nonresidency, have you:		
a. Performed any work or services in Maine.....	8a.	_____
If yes, list employer. (Yourself: _____ Spouse: _____ )		
b. Registered an auto or other vehicle in Maine .....	8b.	_____
c. Renewed a Maine driver's license .....	8c.	_____
d. Voted in Maine, in person or by absentee ballot.....	8d.	_____
e. Attended or sent your children (if any) to a Maine school.....	8e.	_____
f. Purchased a Maine resident hunting or fishing license .....	8f.	_____
g. Listed Maine as your legal residence for any purpose .....	8g.	_____
h. Obtained or renewed any Maine trade or professional licenses or union memberships .....	8h.	_____
9. If you answered "yes" to question 5 but have not disposed of the property, what use do you intend to make of it and how often (Attach a separate sheet if necessary)?		_____
10. If you answered "no" to question 7(f) please explain the circumstances (Attach a separate sheet if necessary):		_____

## WORKSHEET B

### Income Allocation Worksheet for Part-Year Residents/Nonresidents/“Safe Harbor” Residents

(See instructions at [www.maine.gov/revenue/forms](http://www.maine.gov/revenue/forms)) - Enclose with your Form 1040ME

Part-year residents, Nonresidents and “Safe Harbor” residents **must** complete this worksheet before completing Schedule NR or Schedule NRH

(NOTE: Married persons filing separate Maine income tax returns must complete separate worksheets for each spouse)		Federal Income		Maine Resident Period (Part-year residents only)			Nonresident Period (Part-year residents, Nonresidents and “Safe Harbor” residents)		
		Column A Income from federal return		Column B Income from Column A for this period	Column C* Income from Column B earned outside of Maine		Column D Income from Column A for this period	Column E Income from Column D from Maine sources	
1. Wages, salaries, tips, other compensation** .....	1								
2. Taxable interest.....	2								
3. Ordinary dividends.....	3								
4. Alimony received .....	4								
5. Business income/loss .....	5								
6. Capital gain/loss .....	6								
7. Other gains/losses .....	7								
8. Taxable amount of IRA distributions ....	8								
9. Taxable amount of pensions and annuities .....	9								
10. Rental real estate, royalties, partnerships, S corporations, and trusts, etc .....	10								
11. Farm income/loss .....	11								
12. Unemployment Compensation .....	12								
13. Taxable amount of social security benefits.....	13								
14. Other income (Including lump-sum distributions, but excluding state income tax refunds) .....	14								
15. Add lines 1 through 14.....	15								

**\*Part-year residents must make an entry in Column C if income was earned in another jurisdiction during the period of Maine residency.** Enter below the name of each other jurisdiction and the dates the income was earned in those jurisdictions. Use a separate sheet if additional space is needed.

Name of other jurisdiction \_\_\_\_\_ Period (mm/yy) From \_\_\_\_\_ To \_\_\_\_\_

Name of other jurisdiction \_\_\_\_\_ Period (mm/yy) From \_\_\_\_\_ To \_\_\_\_\_

Name of other jurisdiction \_\_\_\_\_ Period (mm/yy) From \_\_\_\_\_ To \_\_\_\_\_

**You must attach a copy of the income tax return(s) filed with the other jurisdiction**

**\*\*If necessary, use Worksheet C (Employee Apportionment Worksheet) for Part-Year Residents/Nonresidents/“Safe Harbor” Residents to calculate the amount for line 1, Column E.** For a copy of Worksheet C, go to the Maine Revenue Services web site at: [www.maine.gov/revenue/forms](http://www.maine.gov/revenue/forms) or call (207) 624-7894 (to order).

**NOTE: See instructions at [www.maine.gov/revenue/forms](http://www.maine.gov/revenue/forms) on how to use Worksheet B, line 15 entries to complete line 1 of Schedule NR or Schedule NRH.**

**2009 MAINE INCOME TAX TABLE**

If Line 19 Form 1040ME is:		And Your Filing Status is:		
At Least	But Less Than	Single or Married-Filing Separately	Married Filing Jointly*	Head of Household
Your Tax is:				
<b>0</b>				
0	100	0	0	0
100	200	3	3	3
200	300	5	5	5
300	400	7	7	7
400	500	9	9	9
500	600	11	11	11
600	700	13	13	13
700	800	15	15	15
800	900	17	17	17
900	1,000	19	19	19
<b>1,000</b>				
1,000	1,100	21	21	21
1,100	1,200	23	23	23
1,200	1,300	25	25	25
1,300	1,400	27	27	27
1,400	1,500	29	29	29
1,500	1,600	31	31	31
1,600	1,700	33	33	33
1,700	1,800	35	35	35
1,800	1,900	37	37	37
1,900	2,000	39	39	39
<b>2,000</b>				
2,000	2,100	41	41	41
2,100	2,200	43	43	43
2,200	2,300	45	45	45
2,300	2,400	47	47	47
2,400	2,500	49	49	49
2,500	2,600	51	51	51
2,600	2,700	53	53	53
2,700	2,800	55	55	55
2,800	2,900	57	57	57
2,900	3,000	59	59	59
<b>3,000</b>				
3,000	3,100	61	61	61
3,100	3,200	63	63	63
3,200	3,300	65	65	65
3,300	3,400	67	67	67
3,400	3,500	69	69	69
3,500	3,600	71	71	71
3,600	3,700	73	73	73
3,700	3,800	75	75	75
3,800	3,900	77	77	77
3,900	4,000	79	79	79
<b>4,000</b>				
4,000	4,100	81	81	81
4,100	4,200	83	83	83
4,200	4,300	85	85	85
4,300	4,400	87	87	87
4,400	4,500	89	89	89
4,500	4,600	91	91	91
4,600	4,700	93	93	93
4,700	4,800	95	95	95
4,800	4,900	97	97	97
4,900	5,000	99	99	99
<b>5,000</b>				
5,000	5,100	101	101	101
5,100	5,200	106	103	103
5,200	5,300	110	105	105
5,300	5,400	115	107	107
5,400	5,500	119	109	109
5,500	5,600	124	111	111
5,600	5,700	128	113	113
5,700	5,800	133	115	115
5,800	5,900	137	117	117
5,900	6,000	142	119	119
<b>6,000</b>				
6,000	6,100	146	121	121
6,100	6,200	151	123	123
6,200	6,300	155	125	125
6,300	6,400	160	127	127
6,400	6,500	164	129	129
6,500	6,600	169	131	131
6,600	6,700	173	133	133
6,700	6,800	178	135	135
6,800	6,900	182	137	137
6,900	7,000	187	139	139

If Line 19 Form 1040ME is:		And Your Filing Status is:		
At Least	But Less Than	Single or Married-Filing Separately	Married Filing Jointly*	Head of Household
Your Tax is:				
<b>7,000</b>				
7,000	7,100	191	141	141
7,100	7,200	196	143	143
7,200	7,300	200	145	145
7,300	7,400	205	147	147
7,400	7,500	209	149	149
7,500	7,600	214	151	151
7,600	7,700	218	153	154
7,700	7,800	223	155	159
7,800	7,900	227	157	163
7,900	8,000	232	159	168
<b>8,000</b>				
8,000	8,100	236	161	172
8,100	8,200	241	163	177
8,200	8,300	245	165	181
8,300	8,400	250	167	186
8,400	8,500	254	169	190
8,500	8,600	259	171	195
8,600	8,700	263	173	199
8,700	8,800	268	175	204
8,800	8,900	272	177	208
8,900	9,000	277	179	213
<b>9,000</b>				
9,000	9,100	281	181	217
9,100	9,200	286	183	222
9,200	9,300	290	185	226
9,300	9,400	295	187	231
9,400	9,500	299	189	235
9,500	9,600	304	191	240
9,600	9,700	308	193	244
9,700	9,800	313	195	249
9,800	9,900	317	197	253
9,900	10,000	322	199	258
<b>10,000</b>				
10,000	10,100	326	201	262
10,100	10,200	333	203	267
10,200	10,300	340	208	271
10,300	10,400	347	212	276
10,400	10,500	354	217	280
10,500	10,600	361	221	285
10,600	10,700	368	226	289
10,700	10,800	375	230	294
10,800	10,900	382	235	298
10,900	11,000	389	239	303
<b>11,000</b>				
11,000	11,100	396	244	307
11,100	11,200	403	248	312
11,200	11,300	410	253	316
11,300	11,400	417	257	321
11,400	11,500	424	262	325
11,500	11,600	431	266	330
11,600	11,700	438	271	334
11,700	11,800	445	275	339
11,800	11,900	452	280	343
11,900	12,000	459	284	348
<b>12,000</b>				
12,000	12,100	466	289	352
12,100	12,200	473	293	357
12,200	12,300	480	298	361
12,300	12,400	487	302	366
12,400	12,500	494	307	370
12,500	12,600	501	311	375
12,600	12,700	508	316	379
12,700	12,800	515	320	384
12,800	12,900	522	325	388
12,900	13,000	529	329	393
<b>13,000</b>				
13,000	13,100	536	334	397
13,100	13,200	543	338	402
13,200	13,300	550	343	406
13,300	13,400	557	347	411
13,400	13,500	564	352	415
13,500	13,600	571	356	420
13,600	13,700	578	361	424
13,700	13,800	585	365	429
13,800	13,900	592	370	433
13,900	14,000	599	374	438

If Line 19 Form 1040ME is:		And Your Filing Status is:		
At Least	But Less Than	Single or Married-Filing Separately	Married Filing Jointly*	Head of Household
Your Tax is:				
<b>14,000</b>				
14,000	14,100	606	379	442
14,100	14,200	613	383	447
14,200	14,300	620	388	451
14,300	14,400	627	392	456
14,400	14,500	634	397	460
14,500	14,600	641	401	465
14,600	14,700	648	406	469
14,700	14,800	655	410	474
14,800	14,900	662	415	478
14,900	15,000	669	419	483
<b>15,000</b>				
15,000	15,100	676	424	487
15,100	15,200	683	428	494
15,200	15,300	690	433	501
15,300	15,400	697	437	508
15,400	15,500	704	442	515
15,500	15,600	711	446	522
15,600	15,700	718	451	529
15,700	15,800	725	455	536
15,800	15,900	732	460	543
15,900	16,000	739	464	550
<b>16,000</b>				
16,000	16,100	746	469	557
16,100	16,200	753	473	564
16,200	16,300	760	478	571
16,300	16,400	767	482	578
16,400	16,500	774	487	585
16,500	16,600	781	491	592
16,600	16,700	788	496	599
16,700	16,800	795	500	606
16,800	16,900	802	505	613
16,900	17,000	809	509	620
<b>17,000</b>				
17,000	17,100	816	514	627
17,100	17,200	823	518	634
17,200	17,300	830	523	641
17,300	17,400	837	527	648
17,400	17,500	844	532	655
17,500	17,600	851	536	662
17,600	17,700	858	541	669
17,700	17,800	865	545	676
17,800	17,900	872	550	683
17,900	18,000	879	554	690
<b>18,000</b>				
18,000	18,100	886	559	697
18,100	18,200	893	563	704
18,200	18,300	900	568	711
18,300	18,400	907	572	718
18,400	18,500	914	577	725
18,500	18,600	921	581	732
18,600	18,700	928	586	739
18,700	18,800	935	590	746
18,800	18,900	942	595	753
18,900	19,000	949	599	760
<b>19,000</b>				
19,000	19,100	956	604	767
19,100	19,200	963	608	774
19,200	19,300	970	613	781
19,300	19,400	977	617	788
19,400	19,500	984	622	795
19,500	19,600	991	626	802
19,600	19,700	998	631	809
19,700	19,800	1,005	635	816
19,800	19,900	1,012	640	823
19,900	20,000	1,019	644	830
<b>20,000</b>				
20,000	20,100	1,026	649	837
20,100	20,200	1,033	653	844
20,200	20,300	1,042	660	851
20,300	20,400	1,050	667	858
20,400	20,500	1,059	674	865
20,500	20,600	1,067	681	872
20,600	20,700	1,076	688	879
20,700	20,800	1,084	695	886
20,800	20,900	1,093	702	893
20,900	21,000	1,101	709	900

\*This column must also be used by a surviving spouse with dependent child.

**2009 MAINE INCOME TAX TABLE**

If Line 19 Form 1040ME is:		And Your Filing Status is:		
At Least	But Less Than	Single or Married-Filing Separately	Married Filing Jointly*	Head of Household
Your Tax is:				
<b>21,000</b>				
21,000	21,100	1,110	716	907
21,100	21,200	1,118	723	914
21,200	21,300	1,127	730	921
21,300	21,400	1,135	737	928
21,400	21,500	1,144	744	935
21,500	21,600	1,152	751	942
21,600	21,700	1,161	758	949
21,700	21,800	1,169	765	956
21,800	21,900	1,178	772	963
21,900	22,000	1,186	779	970
<b>22,000</b>				
22,000	22,100	1,195	786	977
22,100	22,200	1,203	793	984
22,200	22,300	1,212	800	991
22,300	22,400	1,220	807	998
22,400	22,500	1,229	814	1,005
22,500	22,600	1,237	821	1,012
22,600	22,700	1,246	828	1,019
22,700	22,800	1,254	835	1,026
22,800	22,900	1,263	842	1,033
22,900	23,000	1,271	849	1,040
<b>23,000</b>				
23,000	23,100	1,280	856	1,047
23,100	23,200	1,288	863	1,054
23,200	23,300	1,297	870	1,061
23,300	23,400	1,305	877	1,068
23,400	23,500	1,314	884	1,075
23,500	23,600	1,322	891	1,082
23,600	23,700	1,331	898	1,089
23,700	23,800	1,339	905	1,096
23,800	23,900	1,348	912	1,103
23,900	24,000	1,356	919	1,110
<b>24,000</b>				
24,000	24,100	1,365	926	1,117
24,100	24,200	1,373	933	1,124
24,200	24,300	1,382	940	1,131
24,300	24,400	1,390	947	1,138
24,400	24,500	1,399	954	1,145
24,500	24,600	1,407	961	1,152
24,600	24,700	1,416	968	1,159
24,700	24,800	1,424	975	1,166
24,800	24,900	1,433	982	1,173
24,900	25,000	1,441	989	1,180
<b>25,000</b>				
25,000	25,100	1,450	996	1,187
25,100	25,200	1,458	1,003	1,194
25,200	25,300	1,467	1,010	1,201
25,300	25,400	1,475	1,017	1,208
25,400	25,500	1,484	1,024	1,215
25,500	25,600	1,492	1,031	1,222
25,600	25,700	1,501	1,038	1,229
25,700	25,800	1,509	1,045	1,236
25,800	25,900	1,518	1,052	1,243
25,900	26,000	1,526	1,059	1,250
<b>26,000</b>				
26,000	26,100	1,535	1,066	1,257
26,100	26,200	1,543	1,073	1,264
26,200	26,300	1,552	1,080	1,271
26,300	26,400	1,560	1,087	1,278
26,400	26,500	1,569	1,094	1,285
26,500	26,600	1,577	1,101	1,292
26,600	26,700	1,586	1,108	1,299
26,700	26,800	1,594	1,115	1,306
26,800	26,900	1,603	1,122	1,313
26,900	27,000	1,611	1,129	1,320
<b>27,000</b>				
27,000	27,100	1,620	1,136	1,327
27,100	27,200	1,628	1,143	1,334
27,200	27,300	1,637	1,150	1,341
27,300	27,400	1,645	1,157	1,348
27,400	27,500	1,654	1,164	1,355
27,500	27,600	1,662	1,171	1,362
27,600	27,700	1,671	1,178	1,369
27,700	27,800	1,679	1,185	1,376
27,800	27,900	1,688	1,192	1,383
27,900	28,000	1,696	1,199	1,390

If Line 19 Form 1040ME is:		And Your Filing Status is:		
At Least	But Less Than	Single or Married-Filing Separately	Married Filing Jointly*	Head of Household
Your Tax is:				
<b>28,000</b>				
28,000	28,100	1,705	1,206	1,397
28,100	28,200	1,713	1,213	1,404
28,200	28,300	1,722	1,220	1,411
28,300	28,400	1,730	1,227	1,418
28,400	28,500	1,739	1,234	1,425
28,500	28,600	1,747	1,241	1,432
28,600	28,700	1,756	1,248	1,439
28,700	28,800	1,764	1,255	1,446
28,800	28,900	1,773	1,262	1,453
28,900	29,000	1,781	1,269	1,460
<b>29,000</b>				
29,000	29,100	1,790	1,276	1,467
29,100	29,200	1,798	1,283	1,474
29,200	29,300	1,807	1,290	1,481
29,300	29,400	1,815	1,297	1,488
29,400	29,500	1,824	1,304	1,495
29,500	29,600	1,832	1,311	1,502
29,600	29,700	1,841	1,318	1,509
29,700	29,800	1,849	1,325	1,516
29,800	29,900	1,858	1,332	1,523
29,900	30,000	1,866	1,339	1,530
<b>30,000</b>				
30,000	30,100	1,875	1,346	1,537
30,100	30,200	1,883	1,353	1,544
30,200	30,300	1,892	1,360	1,551
30,300	30,400	1,900	1,367	1,558
30,400	30,500	1,909	1,374	1,565
30,500	30,600	1,917	1,381	1,572
30,600	30,700	1,926	1,388	1,579
30,700	30,800	1,934	1,395	1,586
30,800	30,900	1,943	1,402	1,593
30,900	31,000	1,951	1,409	1,600
<b>31,000</b>				
31,000	31,100	1,960	1,416	1,607
31,100	31,200	1,968	1,423	1,614
31,200	31,300	1,977	1,430	1,621
31,300	31,400	1,985	1,437	1,628
31,400	31,500	1,994	1,444	1,635
31,500	31,600	2,002	1,451	1,642
31,600	31,700	2,011	1,458	1,649
31,700	31,800	2,019	1,465	1,656
31,800	31,900	2,028	1,472	1,663
31,900	32,000	2,036	1,479	1,670
<b>32,000</b>				
32,000	32,100	2,045	1,486	1,677
32,100	32,200	2,053	1,493	1,684
32,200	32,300	2,062	1,500	1,691
32,300	32,400	2,070	1,507	1,698
32,400	32,500	2,079	1,514	1,705
32,500	32,600	2,087	1,521	1,712
32,600	32,700	2,096	1,528	1,719
32,700	32,800	2,104	1,535	1,726
32,800	32,900	2,113	1,542	1,733
32,900	33,000	2,121	1,549	1,740
<b>33,000</b>				
33,000	33,100	2,130	1,556	1,747
33,100	33,200	2,138	1,563	1,754
33,200	33,300	2,147	1,570	1,761
33,300	33,400	2,155	1,577	1,768
33,400	33,500	2,164	1,584	1,775
33,500	33,600	2,172	1,591	1,782
33,600	33,700	2,181	1,598	1,789
33,700	33,800	2,189	1,605	1,796
33,800	33,900	2,198	1,612	1,803
33,900	34,000	2,206	1,619	1,810
<b>34,000</b>				
34,000	34,100	2,215	1,626	1,817
34,100	34,200	2,223	1,633	1,824
34,200	34,300	2,232	1,640	1,831
34,300	34,400	2,240	1,647	1,838
34,400	34,500	2,249	1,654	1,845
34,500	34,600	2,257	1,661	1,852
34,600	34,700	2,266	1,668	1,859
34,700	34,800	2,274	1,675	1,866
34,800	34,900	2,283	1,682	1,873
34,900	35,000	2,291	1,689	1,880

If Line 19 Form 1040ME is:		And Your Filing Status is:		
At Least	But Less Than	Single or Married-Filing Separately	Married Filing Jointly*	Head of Household
Your Tax is:				
<b>35,000</b>				
35,000	35,100	2,300	1,696	1,959
35,100	35,200	2,308	1,703	1,966
35,200	35,300	2,317	1,710	1,973
35,300	35,400	2,325	1,717	1,980
35,400	35,500	2,334	1,724	1,987
35,500	35,600	2,342	1,731	1,994
35,600	35,700	2,351	1,738	2,001
35,700	35,800	2,359	1,745	2,008
35,800	35,900	2,368	1,752	2,015
35,900	36,000	2,376	1,759	2,022
<b>36,000</b>				
36,000	36,100	2,385	1,766	2,029
36,100	36,200	2,393	1,773	2,036
36,200	36,300	2,402	1,780	2,043
36,300	36,400	2,410	1,787	2,050
36,400	36,500	2,419	1,794	2,057
36,500	36,600	2,427	1,801	2,064
36,600	36,700	2,436	1,808	2,071
36,700	36,800	2,444	1,815	2,078
36,800	36,900	2,453	1,822	2,085
36,900	37,000	2,461	1,829	2,092
<b>37,000</b>				
37,000	37,100	2,470	1,836	2,099
37,100	37,200	2,478	1,843	2,106
37,200	37,300	2,487	1,850	2,113
37,300	37,400	2,495	1,857	2,120
37,400	37,500	2,504	1,864	2,127
37,500	37,600	2,512	1,871	2,134
37,600	37,700	2,521	1,878	2,141
37,700	37,800	2,529	1,885	2,148
37,800	37,900	2,538	1,892	2,155
37,900	38,000	2,546	1,899	2,162
<b>38,000</b>				
38,000	38,100	2,555	1,906	2,169
38,100	38,200	2,563	1,913	2,176
38,200	38,300	2,572	1,920	2,183
38,300	38,400	2,580	1,927	2,190
38,400	38,500	2,589	1,934	2,197
38,500	38,600	2,597	1,941	2,204
38,600	38,700	2,606	1,948	2,211
38,700	38,800	2,614	1,955	2,218
38,800	38,900	2,623	1,962	2,225
38,900	39,000	2,631	1,969	2,232
<b>39,000</b>				
39,000	39,100	2,640	1,976	2,239
39,100	39,200	2,648	1,983	2,246
39,200	39,300	2,657	1,990	2,253
39,300	39,400	2,665	1,997	2,260
39,400	39,500	2,674	2,004	2,267
39,500	39,600	2,682	2,011	2,274
39,600	39,700	2,691	2,018	2,281
39,700	39,800	2,699	2,025	2,288
39,800	39,900	2,708	2,032	2,295
39,900	40,000	2,716	2,039	2,302
<b>40,000</b>				
40,000	40,100	2,725	2,046	2,309
40,100	40,200	2,733	2,053	2,316
40,200	40,300	2,742	2,060	2,323
40,300	40,400	2,750	2,067	2,330
40,400	40,500	2,759	2,074	2,337
40,500	40,600	2,767	2,081	2,344
40,600	40,700	2,776	2,088	2,351
40,700	40,800	2,784	2,095	2,358
40,800	40,900	2,793	2,102	2,365
40,900	41,000	2,801	2,109	2,372
<b>41,000</b>				
41,000	41,100	2,810	2,116	

## 2009 MAINE INCOME TAX TABLE

If Line 19 Form 1040ME is:		And Your Filing Status is:		
At Least	But Less Than	Single or Married-Filing Separately	Married Filing Jointly*	Head of Household
Your Tax is:				
<b>42,000</b>				
42,000	42,100	2,895	2,212	2,554
42,100	42,200	2,903	2,220	2,563
42,200	42,300	2,912	2,229	2,571
42,300	42,400	2,920	2,237	2,580
42,400	42,500	2,929	2,246	2,588
42,500	42,600	2,937	2,254	2,597
42,600	42,700	2,946	2,263	2,605
42,700	42,800	2,954	2,271	2,614
42,800	42,900	2,963	2,280	2,622
42,900	43,000	2,971	2,288	2,631
<b>43,000</b>				
43,000	43,100	2,980	2,297	2,639
43,100	43,200	2,988	2,305	2,648
43,200	43,300	2,997	2,314	2,656
43,300	43,400	3,005	2,322	2,665
43,400	43,500	3,014	2,331	2,673
43,500	43,600	3,022	2,339	2,682
43,600	43,700	3,031	2,348	2,690
43,700	43,800	3,039	2,356	2,699
43,800	43,900	3,048	2,365	2,707
43,900	44,000	3,056	2,373	2,716
<b>44,000</b>				
44,000	44,100	3,065	2,382	2,724
44,100	44,200	3,073	2,390	2,733
44,200	44,300	3,082	2,399	2,741
44,300	44,400	3,090	2,407	2,750
44,400	44,500	3,099	2,416	2,758
44,500	44,600	3,107	2,424	2,767
44,600	44,700	3,116	2,433	2,775
44,700	44,800	3,124	2,441	2,784
44,800	44,900	3,133	2,450	2,792
44,900	45,000	3,141	2,458	2,801
<b>45,000</b>				
45,000	45,100	3,150	2,467	2,809
45,100	45,200	3,158	2,475	2,818
45,200	45,300	3,167	2,484	2,826
45,300	45,400	3,175	2,492	2,835
45,400	45,500	3,184	2,501	2,843
45,500	45,600	3,192	2,509	2,852
45,600	45,700	3,201	2,518	2,860
45,700	45,800	3,209	2,526	2,869
45,800	45,900	3,218	2,535	2,877
45,900	46,000	3,226	2,543	2,886
<b>46,000</b>				
46,000	46,100	3,235	2,552	2,894
46,100	46,200	3,243	2,560	2,903
46,200	46,300	3,252	2,569	2,911
46,300	46,400	3,260	2,577	2,920
46,400	46,500	3,269	2,586	2,928
46,500	46,600	3,277	2,594	2,937
46,600	46,700	3,286	2,603	2,945
46,700	46,800	3,294	2,611	2,954
46,800	46,900	3,303	2,620	2,962
46,900	47,000	3,311	2,628	2,971
<b>47,000</b>				
47,000	47,100	3,320	2,637	2,979
47,100	47,200	3,328	2,645	2,988
47,200	47,300	3,337	2,654	2,996
47,300	47,400	3,345	2,662	3,005
47,400	47,500	3,354	2,671	3,013
47,500	47,600	3,362	2,679	3,022
47,600	47,700	3,371	2,688	3,030
47,700	47,800	3,379	2,696	3,039
47,800	47,900	3,388	2,705	3,047
47,900	48,000	3,396	2,713	3,056
<b>48,000</b>				
48,000	48,100	3,405	2,722	3,064
48,100	48,200	3,413	2,730	3,073
48,200	48,300	3,422	2,739	3,081
48,300	48,400	3,430	2,747	3,090
48,400	48,500	3,439	2,756	3,098
48,500	48,600	3,447	2,764	3,107
48,600	48,700	3,456	2,773	3,115
48,700	48,800	3,464	2,781	3,124
48,800	48,900	3,473	2,790	3,132
48,900	49,000	3,481	2,798	3,141

If Line 19 Form 1040ME is:		And Your Filing Status is:		
At Least	But Less Than	Single or Married-Filing Separately	Married Filing Jointly*	Head of Household
Your Tax is:				
<b>49,000</b>				
49,000	49,100	3,490	2,807	3,149
49,100	49,200	3,498	2,815	3,158
49,200	49,300	3,507	2,824	3,166
49,300	49,400	3,515	2,832	3,175
49,400	49,500	3,524	2,841	3,183
49,500	49,600	3,532	2,849	3,192
49,600	49,700	3,541	2,858	3,200
49,700	49,800	3,549	2,866	3,209
49,800	49,900	3,558	2,875	3,217
49,900	50,000	3,566	2,883	3,226
<b>50,000</b>				
50,000	50,100	3,575	2,892	3,234
50,100	50,200	3,583	2,900	3,243
50,200	50,300	3,592	2,909	3,251
50,300	50,400	3,600	2,917	3,260
50,400	50,500	3,609	2,926	3,268
50,500	50,600	3,617	2,934	3,277
50,600	50,700	3,626	2,943	3,285
50,700	50,800	3,634	2,951	3,294
50,800	50,900	3,643	2,960	3,302
50,900	51,000	3,651	2,968	3,311
<b>51,000</b>				
51,000	51,100	3,660	2,977	3,319
51,100	51,200	3,668	2,985	3,328
51,200	51,300	3,677	2,994	3,336
51,300	51,400	3,685	3,002	3,345
51,400	51,500	3,694	3,011	3,353
51,500	51,600	3,702	3,019	3,362
51,600	51,700	3,711	3,028	3,370
51,700	51,800	3,719	3,036	3,379
51,800	51,900	3,728	3,045	3,387
51,900	52,000	3,736	3,053	3,396
<b>52,000</b>				
52,000	52,100	3,745	3,062	3,404
52,100	52,200	3,753	3,070	3,413
52,200	52,300	3,762	3,079	3,421
52,300	52,400	3,770	3,087	3,430
52,400	52,500	3,779	3,096	3,438
52,500	52,600	3,787	3,104	3,447
52,600	52,700	3,796	3,113	3,455
52,700	52,800	3,804	3,121	3,464
52,800	52,900	3,813	3,130	3,472
52,900	53,000	3,821	3,138	3,481
<b>53,000</b>				
53,000	53,100	3,830	3,147	3,489
53,100	53,200	3,838	3,155	3,498
53,200	53,300	3,847	3,164	3,506
53,300	53,400	3,855	3,172	3,515
53,400	53,500	3,864	3,181	3,523
53,500	53,600	3,872	3,189	3,532
53,600	53,700	3,881	3,198	3,540
53,700	53,800	3,889	3,206	3,549
53,800	53,900	3,898	3,215	3,557
53,900	54,000	3,906	3,223	3,566

If Line 19 Form 1040ME is:		And Your Filing Status is:		
At Least	But Less Than	Single or Married-Filing Separately	Married Filing Jointly*	Head of Household
Your Tax is:				
<b>54,000</b>				
54,000	54,100	3,915	3,232	3,574
54,100	54,200	3,923	3,240	3,583
54,200	54,300	3,932	3,249	3,591
54,300	54,400	3,940	3,257	3,600
54,400	54,500	3,949	3,266	3,608
54,500	54,600	3,957	3,274	3,617
54,600	54,700	3,966	3,283	3,625
54,700	54,800	3,974	3,291	3,634
54,800	54,900	3,983	3,300	3,642
54,900	55,000	3,991	3,308	3,651
<b>55,000</b>				
55,000	55,100	4,000	3,317	3,659
55,100	55,200	4,008	3,325	3,668
55,200	55,300	4,017	3,334	3,676
55,300	55,400	4,025	3,342	3,685
55,400	55,500	4,034	3,351	3,693
55,500	55,600	4,042	3,359	3,702
55,600	55,700	4,051	3,368	3,710
55,700	55,800	4,059	3,376	3,719
55,800	55,900	4,068	3,385	3,727
55,900	56,000	4,076	3,393	3,736
<b>56,000</b>				
56,000	56,100	4,085	3,402	3,744
56,100	56,200	4,093	3,410	3,753
56,200	56,300	4,102	3,419	3,761
56,300	56,400	4,110	3,427	3,770
56,400	56,500	4,119	3,436	3,778
56,500	56,600	4,127	3,444	3,787
56,600	56,700	4,136	3,453	3,795
56,700	56,800	4,144	3,461	3,804
56,800	56,900	4,153	3,470	3,812
56,900	57,000	4,161	3,478	3,821
<b>57,000</b>				
57,000	57,100	4,170	3,487	3,829
57,100	57,200	4,178	3,495	3,838
57,200	57,300	4,187	3,504	3,846
57,300	57,400	4,195	3,512	3,855
57,400	57,500	4,204	3,521	3,863
57,500	57,600	4,212	3,529	3,872
57,600	57,700	4,221	3,538	3,880
57,700	57,800	4,229	3,546	3,889
57,800	57,900	4,238	3,555	3,897
57,900	58,000	4,246	3,563	3,906
58,000 and over		4,250 plus 8.5% of excess over \$58,000	3,567 plus 8.5% of excess over \$58,000	3,910 plus 8.5% of excess over \$58,000

### 2009 TAX RATE SCHEDULES

#### For Single Individual and Married Person Filing Separate Return

If the taxable income on 1040ME, line 19 is:

Less than \$5,050

\$ 5,050 but less than \$ 10,050

\$ 10,050 but less than \$ 20,150

\$ 20,150 or more

The Tax is:

2.0% of the taxable income

\$ 101 plus 4.5% of excess over \$ 5,050

\$ 326 plus 7.0% of excess over \$ 10,050

\$1,033 plus 8.5% of excess over \$ 20,150

#### For Unmarried or Legally Separated Individuals Filing as Heads of Households

If the taxable income on 1040ME, line 19 is:

Less than \$7,600

\$ 7,600 but less than \$ 15,100

\$ 15,100 but less than \$ 30,250

\$ 30,250 or more

The Tax is:

2.0% of the taxable income

\$ 152 plus 4.5% of excess over \$ 7,600

\$ 490 plus 7.0% of excess over \$ 15,100

\$1,551 plus 8.5% of excess over \$ 30,250

#### For Married Individuals and Surviving Spouses Filing Joint Returns

If the taxable income on 1040ME, line 19 is:

Less than \$10,150

\$ 10,150 but less than \$ 20,150

\$ 20,150 but less than \$ 40,350

\$ 40,350 or more

The Tax is:

2.0% of the taxable income

\$ 203 plus 4.5% of excess over \$ 10,150

\$ 653 plus 7.0% of excess over \$ 20,150

\$2,067 plus 8.5% of excess over \$ 40,350

\*This column must also be used by a surviving spouse with dependent child.

**If correct, peel off label and affix to the return you file.**

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**Should I file a Maine income tax return?** If you are a resident of Maine who is required to file a federal income tax return, you must file a Maine income tax return. If you are not required to file a federal return, but do have income subject to Maine income tax resulting in a Maine income tax liability, a Maine return must be filed. You do not have to file a Maine income tax return if you meet all of the following requirements: **1)** your Maine taxable income is \$2,000 or less, **2)** you claim yourself as an exemption on your return, **AND 3)** you are not subject to the Maine Minimum Tax. However, you must file a return to claim any refund due to you.

If you are a nonresident or a "Safe Harbor" resident who has income from Maine sources resulting in a Maine income tax liability, you must file a Maine income tax return. However, you may not be required to file if the number of days worked in Maine as an employee is 10 or less and your only Maine income is compensation for personal services. See 36 MRSA § 5142(8-A).

**When must I file my return?** No later than April 15, 2010.

**I am getting a refund this year. When will I get my check?** Please allow at least eight weeks for your refund to arrive before you contact us. For automated information about the status of your refund request, visit [www.maine.gov/revenue](http://www.maine.gov/revenue) (select *Where's My Refund*).

**What if I need more time to file?** Maine allows an *automatic* six-month extension of time to file. Requests for additional time to file must be submitted in writing prior to the expiration of the six-month period. Generally, the total extension period cannot exceed eight months.

**Caution: An extension to file your Maine return is not an extension for payment of tax.** If you owe tax, you must pay at least 90% of that amount by the original due date for filing your return (**April 15, 2010** for calendar-year filers) and the remaining 10% must be paid when the return is filed on or before October 15, 2010 in order to avoid the penalty for late payment of tax. However, interest is charged on any tax paid after the original due date of your return.

**Remit your extension payment electronically using Maine EZ Pay (no forms required) at [www.maine.gov/revenue](http://www.maine.gov/revenue) or download the payment voucher at [www.maine.gov/revenue/forms](http://www.maine.gov/revenue/forms) by the original due date for filing your Maine return.**

**What should I do if there is a change in my Maine tax liability?** You must file a Maine amended return if you file a federal amended return, if the Internal Revenue Service makes a change to your federal return, or if your Maine tax liability changes for any other reason. Individuals must file a Maine amended return (1040X-ME) within 90 days after filing a federal amended return or after receiving final determination of any change by the Internal Revenue Service. Maine imposes a penalty for

failure to notify the state of these changes. **When filing a Maine amended return, attach a copy of your federal amended return (Form 1040X) or the Internal Revenue Service agent's report to your form. If the change is to the Maine return only, include a description of the change on page 2 of Form 1040X-ME.**

**What if I am unable to pay my taxes?** File your return by the due date and request a payment plan. In your request, give your name, social security number, and the amount of money you can pay and indicate how often you can make that payment. Your first payment should be submitted with the request and you should continue to make the payments as you have indicated until Maine Revenue Services contacts you. Indicate your name, address, telephone number and tax year on your check or money order. Requests should be forwarded to Maine Revenue Services, Compliance Division, 888 State House Station, Augusta, Maine 04332-0888. Also, you may call (207) 621-4300 or e-mail [compliance.tax@maine.gov](mailto:compliance.tax@maine.gov).

**What if I file or pay late?** You will be charged interest. For calendar year 2010, the **interest** rate is 7%, compounded monthly, on income tax not paid by the due date (April 15, 2010 for calendar-year filers). **An extension allows only additional time to file; it does not allow additional time for payment of tax due or prevent accrual of interest.**

In addition to interest, a penalty is assessed for late filing. A separate penalty is assessed for the late payment of tax. The **penalty for late filing** is \$25 or 10% of the tax due, whichever is greater. If a tax return is not filed upon demand, the penalty for late filing is 100% of the tax due. The **penalty for late payment** of the tax is 1% per month up to a maximum of 25%. Both penalties are assessed when the return is filed late and the tax is paid late. The law also provides for penalties for underpaying estimated tax, preparing or filing a fraudulent income tax return, and for understating income. For more information on late filing, see 36 MRSA § 5278 or visit [www.maine.gov/revenue](http://www.maine.gov/revenue).

**What if I am an innocent or injured spouse?** Maine Revenue Services acknowledges Innocent and Injured Spouse Claims (see federal Form 8379 or Form 8857 and related instructions) for purposes of individual income tax only. For more information call the Compliance Division of Maine Revenue Services at (207) 624-9595 or e-mail [compliance.tax@maine.gov](mailto:compliance.tax@maine.gov). **If you believe that your refund may be set off to pay a debt other than an income tax debt, you must contact the other tax department or agency directly to request injured spouse relief.**

**Am I required to file and pay estimated tax?** See the instructions for Form 1040ES-ME at [www.maine.gov/revenue/forms](http://www.maine.gov/revenue/forms).