1040X-ME **AMENDED**

Maine Individual Income Tax Return

1201800

99

For tax period ______ to ______

Your first name | Initial | Your social security number

Your last name | Spouse's social security number

Spouse's first name | Initial | Home phone number

Spouse's last name | Work phone number

Home address (number, street and apt. no.)

City/town | State | Zip code

Was your original Maine return a:

- Short Form
- Long Form

Check if:

- You were 65 or over
- Blind
- Spouse was 65 or over
- Blind

Check if this is an amended ***composite return*** (Partnerships, LLCs and S corporations only)

Check if you were engaged in ***commercial farming or fishing*** during the tax period shown above.

Filing status claimed. Note: *You cannot change from joint to separate returns after the due date has passed.*

On original return ....➢	**S**ingle	**M**arried filing **j**oint	**M**arried filing **s**eparate	**H**ead of **h**ousehold	**Q**ualifying **w**idow(er)
On this return ....➢	**S**ingle	**M**arried filing **j**oint	**M**arried filing **s**eparate	**H**ead of **h**ousehold	**Q**ualifying **w**idow(er)

Residency status claimed.

On original return ....➢	**R**esident	"Safe Harbor" Resident	**N**onresident	**P**art-year resident	Nonresident **A**lien
On this return ....➢	**R**esident	"Safe Harbor" Resident	**N**onresident	**P**art-year resident	Nonresident **A**lien

Exemptions.

Number on original return➢ ______ On this return➢ **a.** Yourself **b.** Spouse Number of boxes checked on **a** and **b**

c. Number of your dependents **d.** Total number of exemptions

State Income Tax Return Forms

You can prepare and efile this tax form on efile.com as part of your current Federal and/or State Tax Return on from:

Early January until mid October

You can start, prepare, and efile your tax return now

You will just need to answer a few tax questions and the efile.com tax preparation software will select the correct tax forms for you.

Attention

If you missed the mid October efile deadline for the current tax year you have the following options to prepare and file your tax return:

1. You can download the State Tax form here:
http://www.efile.com/support-state-tax-agency-list/

2. Work online on your tax return with an efile Tax Professional
Start working with a LIVE TaxPRO

3. Download Federal tax forms by tax year, complete and mail to the IRS
Download Federal Tax Forms

Free Tax Tools, Calculators and Educators

Head of Household Educator:
http://www.efile.com/claim-head-of-household-single-qualifying-person-requirement-tax-tool/

Qualifying Child Dependent Educator:
http://www.efile.com/qualifying-child-test-qualified-dependent-tax-tool/

Qualifying Relative Educator:
http://www.efile.com/qualifying-relative-test-dependent-requirement-tax-tool/

Earned Income Tax Credit Educator:
http://www.efile.com/what-is-the-earned-income-tax-credit-eitc-eic-eligibility-schedule-calculator/

Child Tax Credit Educator:
http://www.efile.com/how-to-qualify-for-child-tax-credit-deduction-requirements-tool/

Got Tax Questions? Contact efile.com!

1201801

99

Income and Deductions	A. As Last Filed or Adjusted	B. Net Change (Explain on page 3)	C. Correct Amount
1. Federal Adjusted Gross Income .... 1.			.00
2. Income Modifications **(See instructions)** 2.			.00
3. Maine Adjusted Gross Income (Line 1 plus or minus line 2) .... 3.			.00
4. Deduction ☐ Standard ☐ Itemized 4.			.00
5. Personal Exemption Amount .... 5.			.00
6. Taxable Income (Line 3 minus lines 4 and 5) .... 6.			.00
7. Tax (From tax tables)............................... 7.			.00
8. Tax Additions (Attach Maine Schedule A). 8.			.00
9. Low-Income Credit................................. 9.			.00
10. Use Tax .... 10.			.00
10a. Sales Tax on Casual Rentals of Living Quarters. 10a.			.00
11. Voluntary/Charitable Contributions and Park Passes.11.		CONTRIBUTION and PARK PASS AMOUNTS CANNOT BE CHANGED	.00
12. Tax Credits (Attach Maine Schedule A)...............12.			.00
13. Nonresident Credit (Attach Maine Schedule NR or NRH) .... 13.			.00
14. Net Tax and Contributions (Line 7 plus lines 8, 10, 10a and 11, minus lines 9, 12 and 13).14.			.00
15. Maine Income Tax Withheld .... 15.			.00
16. Estimated Tax Payments and Deposits with Extension(s) .... 16.			.00
17. Refundable Credit for Rehabilitation of Historic Properties after 2007............. 17.			.00
18. Refundable Child Care Credit .... 18.			.00
19. Paid with original return plus additional payments after original was filed ....19.			.00
20. Total Payments (Add lines 15 through 19 in column C) ....20.			.00
Refund or Amount You Owe			
21. Overpayment, if any, on original return or as previously adjusted by Maine ....21.			.00
22. Subtract line 21 from line 20 (See instructions)...22.			.00
23. **AMOUNT YOU OWE.** If line 14, column C is more than line 22, enter the difference . 23.			.00
24. **REFUND** to be received. If line 14, column C is less than line 22, enter the difference ....24a.			.00

1201802

99

IF YOU WOULD LIKE YOUR REFUND SENT DIRECTLY TO YOUR BANK ACCOUNT ($10,000 or less) **OR TO A NEXTGEN COLLEGE INVESTING PLAN® ACCOUNT, fill in the lines below.**

Check here if this refund will go to an account outside the United States ....

24b Routing Number*

24c Type of Account: Checking / Savings / NextGen ®

24d Account Number*

*For NextGen Accounts, enter 043000261 on line 24b and the account owner's 9-digit social security number on line 24d.

EXPLANATION OF CHANGES: Explain the changes made to income, deductions and credits. Enter the line number from pages 1 and 2 for each item you are changing and give the reason for each change. Attach supporting documents for each item changed. Be sure to include your name and social security number on the attachments.

IMPORTANT NOTE

If taxpayer is **deceased**, enter **date of death**. *(Month)* *(Day)* *(Year)*

If spouse is **deceased**, enter **date of death**. *(Month)* *(Day)* *(Year)*

Sign Here
Keep a copy of this return for your records.

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.

YOUR SIGNATURE: X

DATE SIGNED

YOUR OCCUPATION

SPOUSE'S SIGNATURE (IF JOINT RETURN, BOTH MUST SIGN): X

DATE SIGNED

SPOUSE'S OCCUPATION

Paid Preparer's Use Only

PREPARER'S PHONE NUMBER

PREPARER'S SIGNATURE: X

DATE SIGNED

PREPARER'S SSN or **PTIN**

FIRM'S NAME (OR YOURS IF SELF-EMPLOYED):

PP **IS**

revised 09/12 **DO NOT SEND PHOTOCOPIES OF RETURNS**

GENERAL INSTRUCTIONS

Purpose of Form. You must file an amended Maine income tax return if (1) you have filed an amended federal income tax return that affects your Maine income tax liability; (2) the Internal Revenue Service has made a change or correction to your federal income tax return that affects your Maine income tax liability; or (3) an error has been made in the filing of your original Maine income tax return.

Use Form 1040X-ME to correct Maine income tax returns for any tax year. File a separate Form 1040X-ME for each year you are amending.

When to File. Amended Maine income tax returns must be filed within 180 days of the final determination of the change or correction or the filing of the federal amended return.

File Form 1040X-ME only after you have filed your original return. Generally, to receive a refund of taxes paid, Form 1040X-ME must be filed within 3 years after the date the original return was filed, or within 3 years after the date the tax was paid, whichever is later. A return filed early is considered filed on the date it was due.

A Form 1040X-ME based on a bad debt or worthless security must generally be filed within 7 years after the due date of the return for the tax year in which the debt or security became worthless.

Information on Income, Deductions, and other items. If you have questions, such as what income is taxable or what expenses are deductible, the instructions for the original return you are amending may help you. Be sure to use the Tax Table or Tax Rate Schedules for the year amended to calculate the corrected tax. The related schedules and forms may also help you. To receive prior year forms, schedules and instructions, call (207) 624-7894. Forms, schedules and instructions are also available at www.maine.gov/revenue/forms.

Death of Taxpayer. If you are filing Form 1040X-ME for a deceased taxpayer, write in the date of death in the spaces above the signature area of the return.

If you are filing Form 1040X-ME as a surviving spouse filing a joint return with the deceased, write "Filing as surviving spouse" in the area where you sign the return. If someone else is the personal representative, he or she must also sign.

SPECIFIC INSTRUCTIONS

Claiming a Refund for a Deceased Taxpayer. If you are a surviving spouse filing a joint return with the deceased, file only Form 1040X-ME to claim the refund. If you are a court-appointed personal representative or any other person claiming a deceased taxpayer's refund, file Form 1040X-ME and attach **Form 1310ME**, Statement of Person Claiming a Refund Due a Deceased Taxpayer, and any other information required by its instructions.

Above your name, enter the calendar-year or fiscal-year of the return you are amending.

Name, Address and Social Security Number. If amending a joint return, list your names and social security numbers in the same order as shown on the original return. If your post office does not deliver mail to your home and you have a P.O. Box, enter the box number instead of your home address. If your address is outside the United States or its possessions or territories, enter the information on the line for "City/town, state, and ZIP code" in the following order: city, province or state, postal code, and the name of the country. **Do not** abbreviate the country name.

Age and Blindness. Check the appropriate boxes for you and your spouse if you or your spouse were 65 or over and/or blind for federal income tax purposes for the tax year being amended.

Commercial Farming or Fishing. Check the box if at least two-thirds of your gross income during the tax year being amended was from commercial farming or fishing. Include your spouse's income in your calculation if you are filing a joint return.

Filing Status. If you and your spouse are changing from separate returns to a joint return, enter in column A the amounts from your return as originally filed or as previously adjusted. Next, combine the amounts from your spouse's return as originally filed or as previously adjusted with any other changes you or your spouse are making to determine the amounts to enter in column B. If your spouse did not file an original return, include your spouse's income, deductions, credits, etc., in determining the amounts to enter in Column B. Both of you must sign Form 1040X-ME. If there is any tax due, it must be paid in full.

Columns A-C:

In **Column A**, enter amounts from your return as originally filed or as you last amended it.

In **Column B**, enter the net increase or net decrease for each line you are changing. Show all decreases in parentheses. Explain each change on page 3 of the form and attach any related schedule or form. For example, if you are amending your return to itemize deductions, attach **Schedule A (federal Form 1040) and Maine Schedule 2. When filing Maine Form 1040X-ME, be sure to attach a copy of your federal amended return (Form 1040X) or the Internal Revenue agent's report.** If you need more space, show the required information on an attached statement.

In **Column C**, add the increase in Column B to the amount in Column A, or subtract the Column B decrease from Column A. For any item you do not change, enter the amount from Column A in Column C.

Line 2. For purposes of the income modifications on line 2, follow the instructions for Form 1040ME, Schedule 1 for the tax year being amended. Note that Net Operating Loss (NOL) carryover deductions are not allowed for tax years beginning in 2009, 2010 and 2011. For additional information on the tax treatment of NOL income modifications, visit www.maine.gov/revenue/forms/homepage.html (select Income Tax Guidance Documents).

Line 4. Modify itemized deductions claimed on **line 4**, Column C according to the modifications required by Maine Form 1040ME, Schedule 2. Attach the completed Schedule 2 to your Maine amended return.

Line 7. To determine the tax for **line 7**, Column C, utilize the tax tables from the instruction booklet you used to file the original return.

Line 11. The correct amount of your voluntary/charitable contributions and park passes listed on **line 11** must agree with the total amount shown on your original return.

Line 17. Include on **line 17** your refundable credit for rehabilitation of historic properties after 2007. If this has changed from your original return, enclose the Rehabilitation of Historic Properties Tax Credit Worksheet showing the computation for this credit.

Line 18. Include in **line 18** your refundable child care credit. If this line has changed from your original return, enclose the Child Care Credit Worksheet showing the computation for this credit.

Example. Anna Arbor had originally reported $15,000 as her total income on her 2012 return. She received an additional Form W-2 for $1,000 after she filed her tax return. Ms. Arbor would complete line 1 of Form 1040X-ME as follows:

Income and Deductions (Note: Be sure to complete the reverse side)	A. As Last Filed or Adjusted	B. Net Change (Explain on page 2)	C. Correct Amount
1. Federal Adjusted gross income ....1.	*$15,000*	*$1,000*	*16,000.00*

Ms. Arbor would also report any additional income tax withheld on line 15 in Column B.

Line 21. The overpayment on **line 21** must include any carryforward amount as well as the refund amount shown on the original return.

Line 22. If **line 22** is a negative amount, treat it as a positive amount and add it to the amount on line 14. Enter the result on line 23. This is the amount you owe. If the amount you owe is less than $1.00, do not pay it. Remit your payment using Maine EZ Pay at www.maine.gov/revenue or enclose **(do not staple or tape)** a check or money order payable to Treasurer, State of Maine with Form 1040X-ME. Include your complete name, address and telephone number on your check or money order. If you owe additional tax on line 23, we will calculate the interest and send you a bill.

Payment Plan. Check the box below your signature(s) if you are requesting a payment plan. Your first payment should be submitted with your return and you should continue to make payments until Maine Revenue Services contacts you. For more information, call (207) 621-4300 or email compliance.tax@maine.gov.

Injured Spouse. Check the box below your signature(s) if you are an innocent/injured spouse (see federal Form 8379 or Form 8857 and related instructions). For more information, call (207) 624-9595 or email compliance.tax@maine.gov.

If enclosing a check, make check payable to: ***Treasurer, State of Maine*** **and MAIL WITH RETURN TO:** MAINE REVENUE SERVICES, PO BOX 1067, AUGUSTA, ME 04332-1067

If NOT enclosing a check, MAIL RETURN TO: MAINE REVENUE SERVICES, PO BOX 1066, AUGUSTA, ME 04332-1066