

GENERAL INSTRUCTIONS

Who must file? A Maine income tax return must be filed by **April 17, 2018** if you are a resident of Maine who is required to file a federal income tax return or 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. Even if you are required to file a federal income tax return, **you do not have to file a Maine income tax return if you have no addition income modifications (Form 1040ME, Schedule 1, line 1i) and your income subject to Maine income tax is less than the sum of your Maine standard deduction amount plus your personal exemption amount.** However, you must file a return to claim any refund due to you. Generally, 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. See below for more information on residency, including "Safe Harbors". Nonresidents - see Schedule NR instructions for minimum taxability thresholds. Also see, 36 M.R.S. § 5142(8-B) and Rule 806.

For additional answers to frequently asked questions (faqs), visit www.maine.gov/revenue/faq/homepage.shtml.

What is my Residence Status?

To determine your residency status for 2017, read the following.

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.*

- **Full-Year Resident:** 1) Maine was my domicile for the entire year of 2017; 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** (treated as a nonresident):
 - **General Safe Harbor** - Maine was my domicile in 2017, 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 2017 in Maine. Individuals qualifying under the safe harbor rule will be treated as a nonresident for Maine individual income tax purposes. **File Form 1040ME and Schedule NR or NRH.**
 - **Foreign Safe Harbor** - I spent at least 450 days in a foreign country during any 548-day period occurring partially or fully in the tax year. 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.
- **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. **File Form 1040ME and Schedule NR or NRH.**
- **Nonresident:** I was not a resident or part-year resident in 2017, but I do have Maine-source income. **Follow the federal filing requirements for filing status, number of exemptions, federal adjusted gross income, and itemized deductions. File Form 1040ME and Schedule NR or NRH.**

For additional information on determining Maine residency or if you are in the military, see the Maine Revenue Services *Guidance to Residency Status* and *Guidance to Residency "Safe Harbors"* available at www.maine.gov/revenue/forms (click on Income Tax Guidance Documents) or call the forms line at (207) 624-7894.

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.

Round down to the next lower dollar any amount less than 50 cents. Round up to the next higher dollar any amount 50 cents or more. **Due to scanning requirements, only original forms and schedules may be submitted.**

Print or type your name(s) and **current** mailing address in the spaces provided. **Social security number(s):** You must enter your social security number(s) in the spaces provided.

Check the box above your social security number if this is an **amended** return. 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. If you need to amend a Maine income tax return for a tax year prior to 2013, please use Form 1040X-ME available at www.maine.gov/revenue/forms. For more information, see the frequently asked questions at www.maine.gov/revenue/faq/income_faq.html.

Line A. Maine Residents Property Tax Fairness Credit & Sales Tax Fairness Credit - Maine residents and part-year residents only - See Schedule PTFC/STFC. Check the box on line A only if you are claiming the Property Tax Fairness Credit on line 25d and/or the Sales Tax Fairness Credit on line 25e **AND** you are completing Form 1040ME in accordance with the instructions in Step 1 of Schedule PTFC/STFC. Otherwise, leave the box blank. See the Schedule PTFC/STFC instructions for Step 1.

NOTE: Schedule PTFC/STFC is available at www.maine.gov/revenue/forms or call the forms line at (207) 624-7894.

Line 1. FOR MAINE RESIDENTS ONLY. The **Maine Clean Election Fund** 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 if at least two-thirds of your gross income for 2017 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.

Lines 3-7. Use the **filing status** from 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** available at www.maine.gov/revenue/forms (click on Income Tax Guidance Documents). 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 owners. You must complete and enclose Schedule 1040C-ME and supporting documentation with your composite return. For more information on composite filing and forms, visit www.maine.gov/revenue.

Lines 8-11. See General Instructions above to determine your residency status. **If you check line 8a, 9, 10 or 11, enclose a copy of your federal tax return.**

Schedule NRH is available at www.maine.gov/revenue/forms or call (207) 624-7894 to order.

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). Note: If you are filing Form 1040ME in accordance with the Step 1 instructions for Schedule PTFC/STFC and check the box on line A, enter 0 on line 14.

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 Maine Schedule 1 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.** Note: If you are filing Form 1040ME in accordance with the Step 1 instructions for Schedule PTFC/STFC and check the box on line A, enter 0 on line 15.

Line 17. Deduction. If you use the standard deduction on your federal return, you must use the Maine standard deduction for your filing status on your Maine return. See the Maine Standard Deduction Chart. → → →

*NOTE: If married filing separately, the additional deduction amounts for your spouse (boxes 12c and 12d) apply only if you can claim an exemption for him/her.

If you itemized deductions on your federal return, complete Form 1040ME, Schedule 2. If the amount on Schedule 2, line 7 is less than your allowable standard deduction, use the standard deduction.

Exception: If married filing separately, both spouses must either itemize or use the standard deduction.

CAUTION: If the amount on line 16 is more than \$70,000 if single or married filing separately; \$105,000 if head of household; or \$140,000 if married filing jointly or qualifying widow(er), you must complete the Worksheet for Standard/Itemized Deductions below to calculate your deduction amount for line 17.

Maine Standard Deduction Chart

Enter the number of boxes checked on Form 1040ME, lines 12a, 12b, 12c, and 12d: → (Do <u>not</u> enter the number of exemptions from Form 1040ME, line 13):		
If your Filing Status is:	AND the number in the box above is:	Enter on Form 1040ME, line, 17:
Single	None	\$11,600
	1	\$13,150
	2	\$14,700
Married filing Jointly or Qualifying Widow(er)	None	\$23,200
	1	\$24,450
	2	\$25,700
	3	\$26,950
Married filing Separately* * See Note at left.	None	\$11,600
	1*	\$12,850
	2*	\$14,100
	3*	\$15,350
Head of Household	4*	\$16,600
	None	\$17,400
	1	\$18,950
	2	\$20,500

Worksheet for Standard / Itemized Deductions (for Form 1040ME, line 17)

Use this worksheet to calculate your standard deduction or itemized deduction if your Maine adjusted gross income for 2017 is greater than \$70,000 if single or married filing separately; \$105,000 if head of household; or \$140,000 if married filing jointly or qualifying widow(er).

1. Enter your 2017 Maine adjusted gross income (Form 1040ME, line 16) 1 _____
2. Enter \$70,000 if single or married filing separately; \$105,000 if head of household; or 2 _____
\$140,000 if married filing jointly or qualifying widow(er).
3. Subtract line 2 from line 1. If zero or less, STOP here. Your deduction is not limited 3 _____
4. Enter \$75,000 if single or married filing separately; \$112,500 if head of household; or 4 _____
\$150,000 if married filing jointly or qualifying widow(er).
5. Divide line 3 by line 4. If one or more, enter 1.0000 5 _____
6. Enter the 2017 Maine standard deduction for your filing status (see the instructions for line 17 above) 6 _____
or your 2017 Maine itemized deductions from Form 1040ME, Schedule 2, line 7, whichever applies
7. Multiply line 6 by line 5 7 _____
8. **2017 Maine itemized deductions or standard deduction.** Subtract line 7 from line 6. Enter this amount on Form 1040ME, line 17 8 _____

Line 18. Enter the **exemption** amount shown on your federal return (Form 1040, line 42 or 1040A, line 26). If you filed federal Form 1040EZ, enter \$4,050 (\$8,100 if married filing joint). **Except, If you filed federal Form 1040EZ and checked one or both boxes on line 5 of that form, enter on line 18 the amount from line F of the "Worksheet for Line 5 - Dependents Who Checked One or Both Boxes".**

Line 20a. Enter the amount of credits previously used to reduce Maine income tax that are now subject to recapture. Enclose supporting documentation or applicable worksheet(s) to show the calculation of the amount entered on this line.

Line 23. NOTE: Schedule NRH is available at www.maine.gov/revenue/forms or call the forms line at (207) 624-7894.

Line 24. Subtract lines 22 and 23 from line 21. **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.

Line 25a. 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, send 1099 forms only if there is State of Maine income tax withheld shown on them.

Line 25b. Enter the total amount of Maine estimated tax paid for tax year 2017. Also include on this line extension payments, amounts withheld for 2017 on the **sale of real estate in Maine** (enclose a copy of Form REW-1 to support your entry). If you are filing an amended return, include amounts paid with your original, or previously adjusted return, including use tax, voluntary contributions and estimated tax penalty amounts.

Line 25d. For Maine residents and part-year residents only. Enter the amount from Schedule PTFC/STFC, line 13.

Line 25e. For Maine residents and part-year residents only. Enter the amount from Schedule PTFC/STFC, line 14 or line 14a, whichever applies.

Line 26. If you are filing an **amended** return, include any carryforward or refund amount allowed on the original, or previously adjusted return.

Line 29. If the amount on line 27 is a negative amount, treat it as a positive amount and add it to the amount on line 24.

Note: For purposes of calculating Form 1040ME, lines 28 and 29, any negative amount entered on Form 1040ME, line 24 should be treated as zero.

Line 30. If you purchased items for use in Maine from retailers who did 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 tax rate for purchases in 2017 is 5.5%. 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, visit www.maine.gov/revenue/salesuse/usetax/usetax.html or call (207) 624-9693.

USE TAX TABLE					
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 Form 1040ME, Line 16					

Line 30a. If you collected \$2,000 or less in **sales tax on casual rentals of living quarters**, you may report the tax on this line. Enter the amount of tax collected on rentals made in 2017 not already reported on a sales tax return. The tax rate on casual rentals occurring during 2017 is 9%. **NOTE:** To report sales tax greater than \$2,000, you must file a sales/use tax return at <https://portal.maine.gov/salestax/>. If you do not have internet access, call (207) 624-9693 for assistance.

Line 33b. Refunds of \$1.00 or more will be issued to you.

Lines 33c-33e. To comply with banking rules, you must check the box to the left of line 33d if your refund is going to an account outside the United States. If you check the box, we will mail you a paper check. 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.

SCHEDULE 1 — INCOME MODIFICATIONS — See page 17

For more information on Maine income modifications, visit www.maine.gov/revenue/forms.

Line 1. ADDITIONS. *Also include the taxpayer's distributive share of addition modification items from partnerships, S corporations and other pass-through entities.*

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

Line 1b. Net Operating Loss Recovery Adjustment. Enter on this line any amount of federal net operating loss carry forward that has been previously used to offset Maine addition modifications. For more information, go to www.maine.gov/revenue/forms (select *Income Tax Guidance Documents*).

Line 1c. Enter 2017 **Maine Public Employees Retirement System contributions**. See your Maine W-2 form.

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

Lines 1e and 1f. BONUS DEPRECIATION ADD-BACK. Lines 1e and 1f relate to Maine's decoupling from the federal special depreciation deduction through IRC § 168(k), commonly known as bonus depreciation. To calculate the amount to enter on these lines, complete a pro forma federal Form 4562 as if no bonus depreciation was claimed on the property placed in service in tax year 2017. The total addition modification is the difference between the federal depreciation claimed on Form 4562 and the depreciation calculated on the pro forma Form 4562. If any of the property placed in service in tax year 2017 is located in Maine and the

Note that some banks will not allow a joint refund to be deposited into an individual account.

Line 33c. Routing Number ("RTN") must be 9 digits.

Line 33d. Bank 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.

Line 34b. Underpayment Penalty. If line 24 less the sum of lines 25a, 25c, 25d, 25e, and REW amounts included in line 25b is \$1,000 or more, use Form 2210ME to see if you owe an underpayment of estimated tax penalty. Form 2210ME is available at www.maine.gov/revenue/forms or call (207) 624-7894.

Line 34c. 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 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 2017 Maine individual income tax return. Choose any 5-digit PIN which will be used to ensure MRS employees speak with only the individual you have designated. This authorization will automatically end on April 17, 2019.

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 or Innocent Spouse. Check the box below your signature(s) if you are an injured or innocent spouse for a Maine Revenue Services **income tax debt only** (see federal Form 8379 or Form 8857 and related instructions). If you have a married joint refund which may be set off to a State agency including DHHS, you must submit your claim form directly to that agency. For more information, call (207) 624-9595 or email compliance.tax@maine.gov.

Maine capital investment credit is claimed, the total addition modification must be divided between lines 1e and 1f. Otherwise, the entire addition must be entered on line 1e. Enclose copies of the original and pro forma federal Forms 4562, along with the add-back calculation, with the return.

For more information, go to www.maine.gov/revenue/forms (select *Income Tax Guidance Documents*). Also, refer to the instructions for line 2h below.

Line 1e. BONUS DEPRECIATION ADD-BACK: Enter on this line the total bonus depreciation add-back calculated above less the amount of Maine capital investment credit add-back from line 1f. Amounts entered on this line are eligible for the recapture subtraction modification on line 2h in future years.

Line 1f. MAINE CAPITAL INVESTMENT CREDIT BONUS DEPRECIATION ADD-BACK: The Maine capital investment credit is available to businesses that place depreciable property in service in Maine during the taxable year beginning in 2017. Enter on this line the portion of the bonus depreciation add-back calculated above relating to property for which the Maine capital investment credit is claimed, based on original basis of property placed in service in tax year 2017. For example, if you purchased \$400,000 of eligible property and \$100,000 of that property is located in Maine and included in the credit base, the portion of the add-back to include on this line is \$100,000/\$400,000 or 25% of the total bonus depreciation add-back calculated above.

Property that is transferred out of state or disposed of within 12 months after being placed in service in Maine is not eligible for the Maine capital investment credit. Amounts claimed on this line are not eligible for the recapture subtraction modification on line 2h.

2017

MAINE INDIVIDUAL INCOME TAX FORM 1040ME



99

For tax period 1/1/2017 to 12/31/2017 or

2017 to

1702100

See instructions. Print neatly in blue or black ink only.

Your First Name MI

NOTE: If either spouse is deceased, enter the date of death on Form 1040ME, page 3 in the spaces provided above the signature area.

Your Last Name

Check here if this is an AMENDED return.

Spouse's First Name MI

Your Social Security Number

Spouse's Last Name

Spouse's Social Security Number

Current Mailing Address (PO Box, number, street and apartment number) Home Phone Number

City or Town State ZIP Code Work Phone Number

Foreign country name Foreign province/state/county Foreign postal code

A Maine Property Tax Fairness Credit / Maine Sales Tax Fairness Credit - Maine residents and part-year residents only - see Schedule PTFC/STFC. Check this box if you are filing a return only to claim the Property Tax Fairness Credit on line 25d and/or the Sales Tax Fairness Credit on line 25e. Otherwise, leave this box blank. Follow the instructions on Schedule PTFC/STFC.

1 Maine Clean Election Fund. Maine Residents Only. Check here if you, or your spouse, if filing jointly, want \$3 to go to this fund. You Spouse

2 Check here if you were engaged in COMMERCIAL FARMING OR FISHING during 2017

FILING STATUS (Check one) 3 Single 4 Married filing jointly (Even if only one had income) 5 Married filing separately. Enter spouse's social security number and full name above. 6 Head of household (with qualifying person) 7 Qualifying widow(er) with dependent child (Year spouse died) Composite Return (Pass-through Entities ONLY)

RESIDENCY STATUS (Check one) 8 Resident 8a "Safe Harbor" Resident 9 Part-year Resident 10 Nonresident 11 Nonresident Alien Check here if you are filing Schedule NRH

12 CHECK IF: You were Spouse was 65 or over 12a Blind..... 12b 12c 12d

13 Enter the TOTAL number of EXEMPTIONS claimed on your federal return....13

Table with 3 columns: Line number, Description, and Amount. Rows include: 14 FEDERAL ADJUSTED GROSS INCOME .00, 15 INCOME MODIFICATIONS (From Schedule 1, line 3.) .00, 16 MAINE ADJUSTED GROSS INCOME (Line 14 plus or minus line 15.) .00, 17 DEDUCTION Standard (See page 4 of the instructions.) .00, 18 EXEMPTION (See instructions.) .00

Calculate Your Taxable Income



1702101

Calculate Your Tax and Nonrefundable Credits

19	TAXABLE INCOME. (Line 16 minus lines 17 and 18.).....	19		.00
20	INCOME TAX. (Find the tax for the amount on line 19 in the tax table in this booklet or compute your tax using the tax table or tax rate schedules available at www.maine.gov/revenue/forms)	20		.00
20a	TAX CREDIT RECAPTURE AMOUNTS (Enclose worksheet(s) - see instructions). ..	20a		.00
21	TOTAL TAX. (Line 20 plus line 20a)	21		.00
22	TAX CREDITS. (From Maine Schedule A, line 23.)	22		.00
23	NONRESIDENT CREDIT. (For part-year residents, nonresidents and "Safe Harbor" residents only.) From Schedule NR, line 9 or NRH, line 11	23		.00
24	NET TAX. (Subtract lines 22 and 23 from line 21.) (Nonresidents see instructions.)..	24		.00

Tax Payments/Refundable Credits

25	TAX PAYMENTS.			
	a Maine income tax withheld. (Enclose W-2, 1099 and 1099ME forms.).....	25a		.00
	b 2017 estimated tax payments and 2016 credit carried forward, extension payments and payments with original return. (Include any REAL ESTATE WITHHOLDING tax payments.).....	25b		.00
	c REFUNDABLE TAX CREDITS (from Maine Schedule A, line 7)	25c		.00
	d Property Tax Fairness Credit (Schedule PTFC/STFC, line 13). (See instructions.)... (For Maine residents and part-year residents only)	25d		.00
	e Sales Tax Fairness Credit (Schedule PTFC/STFC, line 14 or 14a).	25e		.00
	(See instructions.) (For Maine residents and part-year residents only)			
	f TOTAL. (Add lines 25a, b, c, d, and e.).....	25f		.00
26	If this is an amended return, enter overpayment, if any, on original return or as previously adjusted.....	26		.00
27	Line 25f minus line 26. (If negative, enter a minus sign in the box to the left of the number.)	27		.00
28	INCOME TAX OVERPAID. If line 27 is larger than line 24, enter amount overpaid. (Line 27 minus line 24 - if line 24 is negative, enter line 27 here.)	28		.00
29	INCOME TAX UNDERPAID. If line 24 is larger than line 27, enter amount underpaid. (Line 24 minus line 27 - see instructions.).....	29		.00

Calculate Use Tax / Voluntary Contributions / Refund Due

30	USE TAX (SALES TAX). (See instructions.).....	30		.00
30a	SALES TAX ON CASUAL RENTALS OF LIVING QUARTERS. (See instructions.)	30a		.00
31	CHARITABLE CONTRIBUTIONS and PARK PASSES. (From Maine Schedule CP, line 10.)	31		.00
32	NET OVERPAYMENT. (Line 28 minus lines 30, 30a and 31.) – NOTE: If total of lines 30, 30a and 31 is greater than line 28, enter as amount due on line 34a.	32		.00
33	Amount of line 32 to be CREDITED to 2018 estimated tax	33a		.00
				REFUND →
		33b		.00

IF YOU WOULD LIKE YOUR REFUND SENT DIRECTLY TO YOUR BANK ACCOUNT (\$20,000 or less), see page 5 of the instructions and fill in the lines below.

Check here if this refund will go to an account outside the United States. **33c** Routing Number

33d Account Number

33e Type of Account: Checking Savings



1702111

Name(s) as shown on Form 1040ME

Your Social Security Number

[Blank fields for Name and Social Security Number]

TAX DUE	34a TAX DUE. (Add lines 29, 30, 30a and 31) - NOTE: If total of lines 30, 30a and 31 is greater than line 28, enter the difference as an amount due on this line 34a	[Blank]	.00
	b Underpayment Penalty. (Attach Form 2210ME.) Check here if you checked the box on Form 2210, line 17 <input type="checkbox"/> 34b	[Blank]	.00
	c TOTAL AMOUNT DUE. (Add lines 34a and 34b.) (Pay in full with return.) 34c	[Blank]	.00



EZ PAY at www.maine.gov/revenue or **ENCLOSE CHECK** payable to: **Treasurer, State of Maine. DO NOT SEND CASH**

IMPORTANT NOTE

If taxpayer is **deceased**, enter **date of death**.

(Month) (Day) (Year)

If spouse is **deceased**, enter **date of death**.

(Month) (Day) (Year)

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 5 of the instructions)

Designee's name [Blank] Phone no. [Blank] Personal identification #: [Blank]

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, **both** 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

Paid Preparer's Use Only

Avoid errors that delay processing of returns:

- Use black or blue ink. Do not use red ink.
- Be sure to enter amounts on correct lines.
- **Line A.** Check the Property Tax Fairness Credit/Sales Tax Fairness Credit box, if it applies.
- **Lines 12 and 17.** If you are over 65 and/or blind, see the instructions on page 4 and claim the additional amount as allowed.
 - **Line 20.** Use the correct column from the tax table for your filing status.
- **Refund.** If you overpaid your tax, enter the amount you want to be refunded on line 33b.
 - Double check social security numbers, filing status, and number of exemptions.
 - Double check mathematical calculations.
 - Be sure to sign your return.
 - Enclose W-2 forms with the return.

If requesting a **REFUND**, mail to: Maine Revenue Services, P.O. Box 1066, Augusta, ME 04332-1066
If **NOT** requesting a refund, mail to: Maine Revenue Services, P.O. Box 1067, Augusta, ME 04332-1067

Payment Plan Injured Spouse

DO NOT SEND PHOTOCOPIES OF RETURNS