

# 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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The State Treasurer is currently holding Unclaimed Property worth millions of dollars.  
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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](http://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](http://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<br>I M A | MI<br>A | Your Last Name<br>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](http://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.

#### 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

**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.

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

- recovery amounts included on federal Form 1040, line 21 received for items previously deducted on your federal return but not on your Maine return in an earlier year, such as real estate taxes
- 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



99

\*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<br>"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<br>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<br>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>   | 12 Number of Individual Park Passes ..... <input type="checkbox"/> x \$35 .....   |                              |                               |                               |   |   | 12                       | ____ . ____       |
|   | 13 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.<br>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 \_\_\_\_/\_\_\_\_/\_\_\_\_



99

### 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) .....

|   |  |  |  |
|---|--|--|--|
| <b>STEP 2</b><br>Your Filing and Residency Status, Number of Exemptions | <b>FILING STATUS</b> (Check one)<br>3 <input type="checkbox"/> Single<br>4 <input type="checkbox"/> Married filing joint return (Even if only one had income)<br>5 <input type="checkbox"/> Married filing separate return. Enter spouse's social security number and full name above.<br>6 <input type="checkbox"/> Head of household (With qualifying person)<br>7 <input type="checkbox"/> Qualifying widow(er) with dependent child (Year spouse died ____/____/____)<br><input type="checkbox"/> Composite Return ( <i>Pass-through Entities ONLY</i> ) | <b>RESIDENCY STATUS</b> (Check one)<br>8 <input type="checkbox"/> Resident<br>8a <input type="checkbox"/> "Safe Harbor" Resident<br>9 <input type="checkbox"/> Part-Year Resident<br>10 <input type="checkbox"/> Nonresident<br>11 <input type="checkbox"/> Nonresident Alien<br><input type="checkbox"/> Check here if you are filing <b>Schedule NRH</b> | <b>12 CHECK IF:</b> You were Spouse was<br>65 or over..... 12a <input type="checkbox"/> 12c <input type="checkbox"/><br>Blind..... 12b <input type="checkbox"/> 12d <input type="checkbox"/><br><b>13</b> Enter the TOTAL number of <b>EXEMPTIONS</b> claimed on your federal return....13 _____ |
|---|--|--|--|

**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 \_\_\_\_\_

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**



\*0902101\*

|   |  |  |
|---|--|--|
| STEP 5<br>Enter Your Tax Payments and Refundable Credit   | 27 Amount from line 26. ( <b>NET TAX</b> )<br>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.<br>(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.<br>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<br>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<br>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.....<br>34c Routing Number* _____ 34e Type of Account: <input type="checkbox"/> Checking <input type="checkbox"/> Savings <input type="checkbox"/> NextGen®<br>34d Account Number* _____<br>*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)<br>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**

|   |                   |                               |
|---|-------------------|-------------------------------|
| 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

Red dashed lines for Social Security Number entry

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 Red dashed lines
1b Red dashed lines
1c Red dashed lines
1d Red dashed lines
1e Red dashed lines
1f Red dashed lines
1g Red dashed lines
1h Red dashed lines
1i Red dashed lines

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).....
l Total Subtractions (Add lines 2a through 2k).....

- 2a Red dashed lines
2b Red dashed lines
2c Red dashed lines
2d Red dashed lines
2e Red dashed lines
2f Red dashed lines
2g Red dashed lines
2h Red dashed lines
2i Red dashed lines
2j Red dashed lines
2k Red dashed lines
2l Red dashed lines

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 Red dashed lines

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 Red dashed lines
5a Red dashed lines
5b Red dashed lines
5c Red dashed lines
5d Red dashed lines
6 Red dashed lines
7 Red dashed lines

\*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.**

| <b>NOTE:</b> Enter eligible <u>non-military</u> pension benefits on line 1 and eligible <u>military</u> pension benefits on line 6.  |    |                 |                |
|--|----|-----------------|----------------|
|  |    | <b>Taxpayer</b> | <b>Spouse*</b> |
| 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 (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).







**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<br>(Part-year residents only) |  |   | Nonresident Period<br>(Part-year residents, Nonresidents<br>and “Safe Harbor” residents) |  |  |  |  |
|--|----|---|--|---|--|---|--|--|--|--|--|
|  |    | Column A<br>Income from<br>federal return |  | Column B<br>Income from Column<br>A for this period | Column C*<br>Income from Column B<br>earned outside of Maine | Column D<br>Income from Column<br>A for this period | Column E<br>Income from Column D<br>from Maine sources                                   |  |  |  |  |
| 1. Wages, salaries, tips,<br>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<br>and annuities .....   | 9  |   |  |   |  |   |  |  |  |  |  |
| 10. Rental real estate, royalties,<br>partnerships, S corporations, and<br>trusts, etc .....                       | 10 |   |  |   |  |   |  |  |  |  |  |
| 11. Farm income/loss .....   | 11 |   |  |   |  |   |  |  |  |  |  |
| 12. Unemployment Compensation .....  | 12 |   |  |   |  |   |  |  |  |  |  |
| 13. Taxable amount of social<br>security benefits.....   | 13 |   |  |   |  |   |  |  |  |  |  |
| 14. Other income (Including lump-sum<br>distributions, but excluding state<br>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                   | 2,100             |
| 37,100                     | 37,200        | 2,478                               | 1,843                   | 2,107             |
| 37,200                     | 37,300        | 2,487                               | 1,850                   | 2,114             |
| 37,300                     | 37,400        | 2,495                               | 1,857                   | 2,121             |
| 37,400                     | 37,500        | 2,504                               | 1,864                   | 2,128             |
| 37,500                     | 37,600        | 2,512                               | 1,871                   | 2,135             |
| 37,600                     | 37,700        | 2,521                               | 1,878                   | 2,142             |
| 37,700                     | 37,800        | 2,529                               | 1,885                   | 2,149             |
| 37,800                     | 37,900        | 2,538                               | 1,892                   | 2,156             |
| 37,900                     | 38,000        | 2,546                               | 1,899                   | 2,163             |
| <b>38,000</b>              |               |                                     |                         |                   |
| 38,000                     | 38,100        | 2,555                               | 1,906                   | 2,170             |
| 38,100                     | 38,200        | 2,563                               | 1,913                   | 2,177             |
| 38,200                     | 38,300        | 2,572                               | 1,920                   | 2,184             |
| 38,300                     | 38,400        | 2,580                               | 1,927                   | 2,191             |
| 38,400                     | 38,500        | 2,589                               | 1,934                   | 2,198             |
| 38,500                     | 38,600        | 2,597                               | 1,941                   | 2,205             |
| 38,600                     | 38,700        | 2,606                               | 1,948                   | 2,212             |
| 38,700                     | 38,800        | 2,614                               | 1,955                   | 2,219             |
| 38,800                     | 38,900        | 2,623                               | 1,962                   | 2,226             |
| 38,900                     | 39,000        | 2,631                               | 1,969                   | 2,233             |
| <b>39,000</b>              |               |                                     |                         |                   |
| 39,000                     | 39,100        | 2,640                               | 1,976                   | 2,240             |
| 39,100                     | 39,200        | 2,648                               | 1,983                   | 2,247             |
| 39,200                     | 39,300        | 2,657                               | 1,990                   | 2,254             |
| 39,300                     | 39,400        | 2,665                               | 1,997                   | 2,261             |
| 39,400                     | 39,500        | 2,674                               | 2,004                   | 2,268             |
| 39,500                     | 39,600        | 2,682                               | 2,011                   | 2,275             |
| 39,600                     | 39,700        | 2,691                               | 2,018                   | 2,282             |
| 39,700                     | 39,800        | 2,699                               | 2,025                   | 2,289             |
| 39,800                     | 39,900        | 2,708                               | 2,032                   | 2,296             |
| 39,900                     | 40,000        | 2,716                               | 2,039                   | 2,303             |
| <b>40,000</b>              |               |                                     |                         |                   |
| 40,000                     | 40,100        | 2,725                               | 2,046                   | 2,310             |
| 40,100                     | 40,200        | 2,733                               | 2,053                   | 2,317             |
| 40,200                     | 40,300        | 2,742                               | 2,060                   | 2,324             |
| 40,300                     | 40,400        | 2,750                               | 2,067                   | 2,331             |
| 40,400                     | 40,500        | 2,759                               | 2,074                   | 2,338             |
| 40,500                     | 40,600        | 2,767                               | 2,081                   | 2,345             |
| 40,600                     | 40,700        | 2,776                               | 2,088                   | 2,352             |
| 40,700                     | 40,800        | 2,784                               | 2,095                   | 2,359             |
| 40,800                     | 40,900        | 2,793                               | 2,102                   | 2,366             |
| 40,900                     | 41,000        | 2,801                               | 2,109                   | 2,373             |
| <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).