2010 MAINE

Resident, Nonresident or Part-Year Resident

Individual Income Tax Booklet

Long Form 1040ME

Maine FastFile
Electronic filing and payment services

For more information, see www.maine.gov/revenue

Free internet access is available at most local libraries in Maine. See your librarian for details about free internet access.

TAXPAYER ASSISTANCE and FORMS

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

To download or request forms or other information: Visit 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: (207) 626-8475 - *Weekdays 8:00 a.m.- 5:00 p.m.*

Collection problems and payment plans: (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.

Tax violations hot line: (207) 624-9600 Call this number or send an email to **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 visit **www.irs.gov**.

Form 1040ME due date: Tuesday, April 19, 2011

GENERAL INSTRUCTIONS

Who must file? A Maine income tax return must be filed by **April 19, 2011** if you are a resident of Maine who is required to file a federal income tax return or if you are not required to file a federal return, but do have income subject to Maine income tax resulting in a Maine income tax liability. You <u>do not</u> have to file a Maine income tax return if you meet <u>all</u> 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 <u>must</u> file a Maine income tax return unless 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).

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

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

To determine your residency status for 2010, read the following.

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

☐ **Full-Year Resident:** 1) Maine was my domicile for the entire year of 2010; **or** 2) I maintained a permanent place of abode in Maine for the entire year <u>and</u> spent a total of more than 183 days in Maine.

☐ **"Safe Harbor" Resident** (treated as a nonresident):
General Safe Harbor - Maine was my domicile in 2010, 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 2010 in Maine. Individuals qualifying under the safe harbor rule will be treated as a nonresident for Maine individual income tax purposes. **File Form 1040ME and Schedule NR or NRH.**
Foreign Safe Harbor - I spent at least 450 days in a foreign country during any 548-day period 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.

☐ **Part-Year Resident:** I was domiciled in Maine for part of the year and was not a full-year resident as defined in (2) above. **File Form 1040ME and Schedule NR or NRH.**

☐ **Nonresident:** I was not a resident or part-year resident in 2010, but I do have Maine-source income. **Follow the federal filing requirements for filing status, number of exemptions, federal adjusted gross income, and itemized deductions. File Form 1040ME and Schedule NR or NRH.**

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

SPECIFIC INSTRUCTIONS — FORM 1040ME

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

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. The **Maine Clean Election Fund** finances the election campaign of certified Maine Clean Election Act candidates. *Checking this box does not increase your tax or reduce your refund but reduces General Fund revenue by the same amount.*

Line 2. Check if at least two-thirds of your gross income for 2010 was from **commercial farming or fishing** as defined by the Internal Revenue Code. Include your spouse's income in your calculation if you are filing a joint return.

Lines 3-7. Use the **filing status** from your federal income tax return. **If you filed a married-joint federal return and one spouse is a part-year resident, nonresident or "Safe Harbor" resident, see the Guidance to Residency Status brochure at 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. <u>For pass-through entities only:</u> check the red box below line 7 if this is a **composite filing**. A composite return may be filed by a pass-through entity on behalf of nonresident owners. You must complete and enclose Schedule 1040C-ME and Maine Schedules K-1 with your composite return. For more information on composite filing and forms, visit www.maine.gov/revenue.

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

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

Line 14. Enter the **federal adjusted gross income** shown on your federal return (Form 1040EZ, line 4 or 1040A, line 21 or 1040, line 37).

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

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 **J**OINTLY OR **Q**UALIFYING **W**IDOW(ER)--------------$9,550
HEAD OF **H**OUSEHOLD--$8,400
MARRIED FILING **S**EPARATELY--$4,775

DEPENDENTS claimed on another person's return: the standard deduction is the greater of $950 <u>or</u> earned income plus $300 (up to the standard deduction amount shown above for your filing status).

Additional Maine Standard Deduction for Age and/or Blindness:
Unmarried (single or head of household): multiply the number of boxes checked on lines 12a and 12b by $1,400. Add the result to the standard deduction for your filing status above.

Married (whether filing jointly or separately) or a qualified widow(er): multiply the number of boxes checked on lines 12a, 12b, 12c and 12d by $1,100. Add the result to the standard deduction for your filing status above.

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.*

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, <u>and</u> 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 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.

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. Also include on this line the amount from the Worksheet for Rehabilitation of Historic Properties Tax Credit, line 6.

Line 28b. Enter the total amount of Maine estimated tax paid during 2010. Also include on this line amounts withheld in 2010 on the **sale of real estate in Maine**. Enclose a copy of Form REW-1 to support your entry.

Line 31. If you purchased items for use in Maine from retailers who did not collect the Maine sales tax (such as businesses in other states and many mail order and internet sellers), you may owe **Maine use tax** on those items. The rate of tax for purchases in 2010 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 <u>must</u> be reported on an individual use tax return by the 15th day of the month following its purchase. For additional information, visit www.maine.gov/revenue/salesuse/usetax/usetax.html or call (207) 624-9693.

USE TAX TABLE

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

Line 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 2010 not reported on any sales tax return by 7%. Note: To report sales tax greater than $2,000, you must file a sales/use tax return to report all sales you owe to Maine. Sales and use tax forms are available at www.maine.gov/revenue/salesuse/returnlink.htm or call (207) 624-9693.

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

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

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

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

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

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

THIRD PARTY DESIGNEE. Complete this section if you would like to allow Maine Revenue Services to call or accept information from another person to discuss your 2010 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 on April 15, 2012.

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

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

SCHEDULE 1 — INCOME MODIFICATIONS — *See* page 7

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

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

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

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

Line 1c. Enter 2010 **Maine Public Employees Retirement System contributions**. See your Maine W-2 form.

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

Line 1e. 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 bonus depreciation and/or increases in section 179 expense. Enter on line 1e the difference between the 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.** 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 (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)). Attach a copy of your federal Schedule K-1.

Line 1h. Other. Enter on this line: • the amount of loss, deductions and other expenses of a financial institution subject to Maine franchise tax that are included in your federal adjusted gross income due to an ownership share in the financial institution that is a partnership, S corporation, or entity disregarded as separate from its owner • amounts deducted as a business or other expense for federal tax purposes that are included in the credit base for the high-technology investment tax credit <u>and</u> 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.

Line 2. SUBTRACTIONS. NOTE: You may only subtract the items listed below on this schedule. Do not subtract non-Maine source income. *Also include the taxpayer's distributive share of subtraction modification items from partnerships, S corporations and other pass-through entities.* 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 available at www.maine.gov/revenue/forms.

Line 2a. 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. 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 the Worksheet on page 8, line 8. Include copies of your 1099 forms to verify the subtraction.

Line 2e. 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)**. Subtract the amount in box 12 from the amount in box 2a on Form 1099-R issued by MePERS. 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)). Attach a copy of your federal Schedule K-1.

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 (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 (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 • recovery amounts included on federal Form 1040, line 21 related to items previously deducted on your federal return but not on your Maine return in an earlier year, such as real estate taxes • discharge of indebtedness amounts included in federal adjusted gross income deferred for federal tax purposes but not Maine tax purposes during 2009 or 2010 • the amount of loan payments made by employers included in federal adjusted gross income of individuals qualified for the opportunity Maine credit • 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 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 9

For more information on Maine tax additions and tax credits, visit www.maine.gov/revenue/forms.

*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 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 or call (207) 626-8475.

SECTION 2 - TAX CREDITS:

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

Line 9. MAINE SEED CAPITAL CREDIT. If you invested in a Maine 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 (or employers of qualified graduates) may qualify for a credit based on certain loan repayments made in 2010.

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 worksheet for your records.

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 / 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 • Jobs and Investment Tax Credit, for creation of 100 jobs and investment of $5 million • Quality Child Care Investment Tax Credit, for DHHS-certified investments in child care facilities.

Line 21. ALLOWABLE CREDITS. Credits generally cannot be applied against the Maine Minimum Tax and cannot exceed the regular income tax otherwise due for the taxable year.
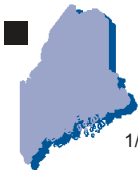
2010

MAINE INDIVIDUAL INCOME TAX
1040ME LONG FORM

L

99

For tax period
1/1/2010 to 12/31/2010 or ___ / ___ / **2 0 1 0** to ___ / ___ / ___
See instructions on pages 2 and 3. **Print neatly in blue or black ink only.**

1002100

Your First Name ___ MI ___

Your Last Name ___

Spouse's First Name ___ MI ___

Spouse's Last Name ___

Mailing Address (PO Box, number, street and apt. no) ___

City ___ State ___ Zip Code ___

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.** Check here if you, or your spouse, if filing jointly, want $3 to go to this fund. ___ You ___ Spouse

2 Check here if you were engaged in **COMMERCIAL FARMING OR FISHING** during 2010. .... ___

FILING STATUS (Check one)

3 ___ **S**ingle

4 ___ **M**arried filing **j**oint return (Even if only one had income)

5 ___ **M**arried filing **s**eparate return. Enter spouse's social security number and full name above.

6 ___ **H**ead of **h**ousehold (With qualifying person)

7 ___ **Q**ualifying **w**idow(er) with dependent child
(Year spouse died ___)

___ **Composite Return** *(Pass-through Entities ONLY)*

RESIDENCY STATUS (Check one)

8 ___ **R**esident

8a ___ "**Safe Harbor**" Resident

9 ___ **P**art-Year Resident

10 ___ **N**onresident

11 ___ **N**onresident **A**lien

___ Check here if you are filing **Schedule NRH**

12 CHECK IF:

	You were	Spouse was
65 or over .... 12a ___		12c ___
Blind..................... 12b ___		12d ___

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

Calculate Your Taxable Income

14 **FEDERAL ADJUSTED GROSS INCOME**...................................14 ___ . 00

15 **INCOME MODIFICATIONS**. (From Schedule 1, line 3.)...................15 ___ . 00

16 **MAINE ADJUSTED GROSS INCOME**. (Line 14 plus or minus line 15. ....16 ___ . 00

17 **DEDUCTION.** ___ **S**tandard (See instructions on page 2)............ 17 ___ . 00
___ **I**temized (From Schedule 2, line 7)

18 **EXEMPTION.** Multiply the number of exemptions on line 13 by $2,850. (See instructions.)......................... 18 ___ . 00

19 **TAXABLE INCOME.** (Line 16 minus lines 17 and 18.)..................... 19 ___ . 00

Calculate Your Tax and Credits

20 **INCOME TAX**. (Find the tax for the amount on line 19 in the tax table on pages 15-16 or compute your tax using the tax rate schedules at www.maine.gov/revenue/forms) .... 20 ___ . 00

21 **TAX ADDITIONS**. (From Maine Schedule A, line 4.) .... 21 ___ . 00

22 **LOW-INCOME TAX CREDIT**. (See instructions.) NOTE: You must file a return only if you are claiming a refund.) .... 22 ___ . 00

23 **TOTAL TAX**. (Line 20 plus line 21 minus line 22) .... 23 ___ . 00

24 **TAX CREDITS**. (From Maine Schedule A, line 21) .... 24 ___ . 00

25 **NONRESIDENT CREDIT**. **(For part-year residents, nonresidents and "Safe Harbor" residents only.)** From Schedule NR, line 9 or NRH, line 11 .... 25 ___ . 00
(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 ___ . 00

1002101

99

Tax Payments/Refundable Credit

27 Amount from line 26. *(NET TAX)*
If less than zero, enter zero here.............. 27 _____,_____,_____.00

28 *TAX PAYMENTS.*

a Maine Income Tax Withheld. (Enclose W-2, 1099 and 1099ME forms) ....➡ 28a _____,_____,_____.00

b 2010 Estimated Tax Payments and 2009 Credit Carried Forward.
(Include any **REAL ESTATE WITHHOLDING** Tax Payments) .... 28b _____,_____,_____.00

c Extension payment.. 28c _____,_____,_____.00

d Refundable child care credit. Enter the amount from the Child Care Credit Worksheet,
line 5 on page 10. Enclose the Worksheet with your return. .... 28d _____,_____,_____.00

e TOTAL (Add lines 28a, b, c, and d) .... 28e _____,_____,_____.00

Use Tax/Voluntary Contributions

29 *INCOME TAX OVERPAID.* If line 28e is larger than line 27, enter amount
overpaid (Line 28e minus line 27) .... 29 _____,_____,_____.00

30 *INCOME TAX UNDERPAID.* If line 27 is larger than line 28e, enter amount
underpaid (Line 27 minus line 28e)... 30 _____,_____,_____.00

31 *USE TAX (SALES TAX).* (See instructions.).. 31 _____,_____,_____.00

31a. *SALES TAX ON CASUAL RENTALS OF LIVING QUARTERS.* (See instructions.)................. 31a _____,_____,_____.00

32 *VOLUNTARY CONTRIBUTIONS and PARK PASSES.* (From Schedule CP, line 14)............... 32 _____,_____,_____.00

REFUND or TAX DUE

33 *NET OVERPAYMENT.* (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 _____,_____,_____.00

34 Amount to be *CREDITED*
to **2011 estimated tax** .... 34a _____,_____.00   *REFUND* ☺ 34b _____,_____,_____.00

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 3 and fill in the lines below.**

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

34c Routing Number* _____

34d Account Number* _____

34e Type of Account: ⬜ Checking
⬜ Savings
⬜ NextGen®

*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 *TAX DUE.* (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 _____,_____,_____.00

b *Underpayment Penalty* (Attach Form 2210ME)
Check here if you checked the box on Form 2210, line 17 .... ⬜ .... 35b _____,_____,_____.00

c *TOTAL AMOUNT DUE.* (Add lines 35a and 35b) (Pay in full with return).............. 35c _____,_____,_____.00

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

36 **MAINE RESIDENTS ONLY:** Check this box if you would like to receive a Maine Residents Property Tax and Rent Refund Application in 2011: ➡ ⬜
See www.maine.gov/revenue for information about the Tax and Rent "Circuitbreaker" Program. **THE APPLICATION WILL BE MAILED TO YOU IN AUGUST 2011 unless your income on line 16 exceeds the income limits for this program.**

IMPORTANT NOTE | If taxpayer is **deceased**, enter **date of death**. *(Month)* ___ / *(Day)* ___ / *(Year)* ___ | If spouse is **deceased**, enter **date of death**. *(Month)* ___ / *(Day)* ___ / *(Year)* ___

Third Party Designee
(*See* page 3)
Do you want to allow another person to discuss this return with Maine Revenue Services? ___ **Yes** (complete the following). ___ **No.**
Designee's name_____ Phone no. ( )_____ Personal identification #: _____

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

SIGN HERE
Keep a copy of this return for your records

Your signature _____ | Date signed _____ | Your occupation _____

Spouse's signature (If joint return, **both** must sign) _____ | Date signed _____ | Spouse's occupation _____

Paid Preparer's Use Only

Preparer's signature _____ | Date _____ | Preparer's phone number _____

Print preparer's name and name of business _____ | Preparer's SSN or **PTIN** _____

If requesting a REFUND, mail to: Maine Revenue Services, P.O. Box 1066, Augusta, ME 04332-1066
If NOT requesting a refund, mail to: Maine Revenue Services, P.O. Box 1067, Augusta, ME 04332-1067
DO NOT SEND PHOTOCOPIES OF RETURNS

Payment Plan	Injured Spouse
⬜	⬜

SCHEDULES 1 & 2
See instructions on pages 3 and 4.
Enclose with your Form 1040ME
For more information, visit www.maine.gov/revenue/forms.

99

`*1002102*`

Name(s) as shown on Form 1040ME

Your Social Security Number

_____ - _____ - _____

SCHEDULE 1 — INCOME MODIFICATIONS

1 **ADDITIONS to federal adjusted gross income.**

  a Income from municipal and state bonds, other than Maine.. **1a** _____ , _____ , _____ . 00

  b Net Operating Loss Recovery Adjustment (Attach a schedule showing your calculation) .... **1b** _____ , _____ , _____ . 00

  c Maine Public Employees Retirement System Contributions .... **1c** _____ , _____ , _____ . 00

  d Domestic Production Activities Deduction Add-back (See instructions)................................... **1d** _____ , _____ , _____ . 00

  e Bonus Depreciation and Section 179 Expense Add-back (See instructions)............................ **1e** _____ , _____ , _____ . 00

  f Discharge of Indebtedness deferred for federal tax purposes .... **1f** _____ , _____ , _____ . 00

  g Fiduciary Adjustment - additions only (Attach a copy of your federal Schedule K-1)................ **1g** _____ , _____ , _____ . 00

  h Other (See instructions). List the type and amount of income items included (Attach
    supporting documentation) _____ .... **1h** _____ , _____ , _____ . 00

  i Total additions (Add lines 1a through 1h)... **1i** _____ , _____ , _____ . 00

2 **SUBTRACTIONS from federal adjusted gross income.**

  a U.S. Government Bond interest included in federal adjusted gross income (See instructions)...... **2a** _____ , _____ , _____ . 00

  b State Income Tax Refund (Only if included in federal adjusted gross income) .... **2b** _____ , _____ , _____ . 00

  c Social Security and Railroad Retirement Benefits included in federal adjusted gross
    income (See instructions).. **2c** _____ , _____ , _____ . 00

  d Pension Income Deduction (Complete and attach the worksheet on back)............................ **2d** _____ , _____ , _____ . 00

  e Interest from Maine Municipal General Obligation, Private Activity and Airport Authority
    Bonds included in federal adjusted gross income (See instructions).. **2e** _____ , _____ , _____ . 00

  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 .... **2f** _____ , _____ , _____ . 00

  g Maine Public Employees Retirement System Pick-Up Contributions paid to the taxpayer
    during 2010 which have been previously taxed by the state....................................... **2g** _____ , _____ , _____ . 00

  h Contributions to Qualified Tuition Programs - 529 Plans (See instructions).............................. **2h** _____ , _____ , _____ . 00

  i Fiduciary Adjustment - subtractions only (Attach a copy of your federal Schedule K-1)........... **2i** _____ , _____ , _____ . 00

  j Bonus Depreciation and Section 179 Recapture (See instructions) .... **2j** _____ , _____ , _____ . 00

  k Other. List _____ (See instructions)........... **2k** _____ , _____ , _____ . 00
    (Do not enter non-Maine source income on line 2k)

  l Total Subtractions (Add lines 2a through 2k)... **2l** _____ , _____ , _____ . 00

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** _____ , _____ , _____ . 00

SCHEDULE 2 — ITEMIZED DEDUCTIONS

4 Total itemized deductions from federal Form 1040, Schedule A, line 29.. **4** _____ , _____ , _____ . 00

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.. **5a** _____ , _____ , _____ . 00

  b Deductible costs, included in line 4 above, incurred in the production of Maine exempt
    income.. **5b** _____ , _____ , _____ . 00

  c Amounts included in line 4 that are also being claimed for the Family Development
    Account Credit on Maine Schedule A, line 18 .... **5c** _____ , _____ , _____ . 00

  d Amount included in line 4 attributable to income from an ownership interest in a
    pass-through entity financial institution .... **5d** _____ , _____ , _____ . 00

6 Deductible costs of producing income exempt from federal income tax, but taxable by
  Maine... **6** _____ , _____ , _____ . 00

7 Line 4 minus lines 5a, b, c, and d plus line 6. Enter result here and on 1040ME, page 1, line 17........ **7** _____ , _____ , _____ . 00

*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.

Name(s) as shown on Form 1040ME	Your Social Security Number
	___ ___ ___ - ___ ___ - ___ ___ ___ ___

2010 - Worksheet for Pension Income Deduction - Schedule 1, Line 2d
Enclose this Worksheet <u>and</u> 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 <u>any</u> 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 <u>not</u> 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 <u>do</u> <u>not</u> qualify.

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

NOTE: Enter eligible <u>non-military</u> pension benefits on line 1 and eligible <u>military</u> pension benefits on line 6.

			Taxpayer	**Spouse***
1.	Total eligible **non-military** 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 **military** 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.

2010 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 2010:** .... $ _____
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.......................................$_____

SCHEDULE A
FORM 1040ME
2010

Attachment Sequence No. **4**

ADJUSTMENTS TO TAX
See instructions on page 4.
Enclose with your Form 1040ME.
For more information, visit www.maine.gov/revenue/forms.

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1002103

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 4.)

1. **RETIREMENT PLAN DISTRIBUTIONS** - Enter the amount from federal Form 1040, line 44
   related to lump-sum distributions (federal form 4972) $_____ x .15 ....1 ___ ___ ___ , ___ ___ ___ . 00

2. **EARLY DISTRIBUTION FROM QUALIFIED RETIREMENT PLANS** - Enter the amount from
   federal Form 1040, line 58 related to early distributions $_____ x .15 ....2 ___ ___ ___ , ___ ___ ___ . 00

3a. Enter the Maine Minimum Tax from the Maine Minimum Tax
   Worksheet, line 12 **(Enclose worksheet-see instructions)** .... 3a ___ ___ ___ , ___ ___ ___ . 00

3b. Enter the amount of Pine Tree Development Zone Credit from the
   Credit Application Worksheet **(Enclose worksheet-see instructions)** 3b ___ ___ ___ , ___ ___ ___ . 00

3c. **MAINE MINIMUM TAX** - Subtract line 3b from line 3a..3c ___ ___ ___ , ___ ___ ___ . 00

4. **TOTAL ADDITIONS** - Add lines 1, 2, and 3c. Enter result here and on 1040ME, page 1, line 21........4 ___ ___ ___ , ___ ___ ___ . 00

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 ___ ___ ___ , ___ ___ ___ . 00

6. **CHILD CARE CREDIT** - Enter amount from line 6 of the Child Care Credit Worksheet on
   page 10. **Enclose the worksheet with your return.** ....*6 ___ ___ ___ , ___ ___ ___ . 00

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 ___ ___ ___ , ___ ___ ___ . 00

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 available at ....8 ___ ___ ___ , ___ ___ ___ . 00
   www.maine.gov/revenue/forms.

9. **MAINE SEED CAPITAL CREDIT (Enclose worksheet-see instructions)** ....9 ___ ___ ___ , ___ ___ ___ . 00

10. **CREDIT FOR EDUCATIONAL OPPORTUNITY (Enclose worksheet-see instructions)** ....10 ___ ___ ___ , ___ ___ ___ . 00

11. **FOREST MANAGEMENT PLANNING CREDIT (See instructions)** ....11 ___ ___ ___ , ___ ___ ___ . 00

12. **RESEARCH EXPENSE TAX CREDIT (Enclose worksheet-see instructions)** ....12 ___ ___ ___ , ___ ___ ___ . 00

13. **RESEARCH & DEVELOPMENT SUPER CREDIT (Enclose worksheet-see instructions)** ....13 ___ ___ ___ , ___ ___ ___ . 00

14. **HIGH-TECHNOLOGY CREDIT (Enclose worksheet-see instructions)** ....14 ___ ___ ___ , ___ ___ ___ . 00

15. **MAINE MINIMUM TAX CREDIT (Enclose worksheet-see instructions)** ....15 ___ ___ ___ , ___ ___ ___ . 00

16. **MEDIA PRODUCTION CREDIT (Enclose worksheet-see instructions)** ....16 ___ ___ ___ , ___ ___ ___ . 00

17. **PINE TREE DEVELOPMENT ZONE CREDIT** - Enter the amount from the Credit Application
   Worksheet **(Enclose worksheet-see instructions)** ....17 ___ ___ ___ , ___ ___ ___ . 00

18. **OTHER TAX CREDITS** - List _____ **(See instructions)** ....18 ___ ___ ___ , ___ ___ ___ . 00

19. **TOTAL CREDITS** - Add lines 5 through 18. ....19 ___ ___ ___ , ___ ___ ___ . 00

20. **MAINE INCOME TAX** - 1040ME, line 23 minus Schedule A, line 3c..20 ___ ___ ___ , ___ ___ ___ . 00

21. **ALLOWABLE CREDITS** - Amount on line 19 or line 20, whichever is less. Enter here and
   on **FORM 1040ME, line 24** ....21 ___ ___ ___ , ___ ___ ___ . 00

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*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 CP
2010

Attachment Sequence No. **6**

VOLUNTARY CONTRIBUTIONS and PURCHASE OF PARK PASSES

For more information on each contribution or park pass item, go to www.maine.gov/revenue/forms.

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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:

A. CONTRIBUTIONS

1	Democratic Party	___ $1	___ $5	___ $10	___ Other $ _____	1	___,___. 00
2	Green Independent Party	___ $1	___ $5	___ $10	___ Other $ _____	2	___,___. 00
3	Republican Party	___ $1	___ $5	___ $10	___ Other $ _____	3	___,___. 00
4	Endangered & Nongame Wildlife Fund "Chickadee Check-off"	___ $5	___ $10	___ $25	___ Other $ _____	4	___,___. 00
5	Maine Children's Trust	___ $5	___ $10	___ $25	___ Other $ _____	5	___,___. 00
6	Bone Marrow Screening Fund	___ $5	___ $10	___ $25	___ Other $ _____	6	___,___. 00
7	Companion Animal Sterilization Fund	___ $5	___ $10	___ $25	___ Other $ _____	7	___,___. 00
8	Maine Military Family Relief Fund	___ $1 ___ $5	___ $10	___ $25	___ Other $ _____	8	___,___. 00
9	Maine Veterans' Memorial Cemetery Maintenance Fund	___ $1	___ $5	___ $10	___ $25 ___ Other $ _____	9	___,___. 00
10	Maine Asthma & Lung Disease Research Fund	___ $1	___ $5	___ $10	___ $25 ___ Other $ _____	...10	___,___. 00
11	**TOTAL CONTRIBUTIONS.** (Add lines 1 through 10)					...11	___,___. 00

B. PARK PASSES

12	Number of Individual Park Passes	___ x **$35**	12	___. 00
13	Number of Vehicle Park Passes	___ x **$70**	13	___. 00
14	**TOTAL CONTRIBUTIONS AND PARK PASS PURCHASES** (Add lines 11, 12, and 13. Enter result here and on Form 1040ME, line 32 or Form 1040S-ME, line 28)		14	___,___. 00

2010 - Worksheet for Child Care Credit - Schedule A, Line 6 (Enclose with your Form 1040ME)

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

Quality Child Care Program Name & Certificate Number: _____
(do not enter the Child Care Program's federal ID number)

		Column A Regular Child Care Expenses	Column B "Quality" Child Care Expenses
1.	Total expenses paid for child care services included on federal Form 2441, line 2, column C................... 1. $ _____		
1a.	Column A - expenses paid for **regular** child care services included on line 1 Column B - expenses paid for **quality** child care services included on line 1.................1a.	_____	_____
1b.	Percentage of expenses paid. Column A - divide line 1a, column A by line 1 Column B - divide line 1a, column B by line 1 ....1b.	__.____	__.____
2.	Enter amount from federal Form 1040, line 48 or 1040A, line 29 .... 2. $ _____		
2a.	Column A - multiply line 2 by line 1b, column A Column B - multiply line 2 by line 1b, column B ....2a.	_____	_____
3.	Maine Credit. Column A - multiply line 2a, column A by 25% (.25) Column B - multiply line 2a, column B by 50% (.50)............3.	_____	_____
4.	Add line 3, column A and line 3, column B ....4.	_____	

4a. FOR THOSE FILING SCHEDULE NR OR SCHEDULE NRH: You must prorate your child care credit.
For those filing Schedule NR, multiply line 4 by the Maine-source income ratio (1.0000 minus Schedule NR, line 7).
For those filing Schedule NRH, multiply line 4 by the rate representing your portion of Maine adjusted gross income (Schedule NRH, line 7, column B). Then multiply the result by the Maine-source income ratio of your income (1.0000 minus Schedule NRH, line 7, column C). ....4a. _____

5. Enter line 4 (or line 4a for those filing Schedule NR or Schedule NRH) or $500, whichever is less. Enter this amount on **Form 1040ME, line 28d** ....5. _____

6. Subtract line 5 from line 4 or line 4a (for those filing Schedule NR or NRH). Enter here and on **Schedule A, line 6** 6. _____

SCHEDULE NR
FORM 1040ME
2010
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 <u>completed Form 1040ME</u>.

If part-year resident, enter dates you were a Maine Resident

from _____ to _____ .

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1002106

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 <u>not</u> 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: <u>All</u> 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 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 TAX 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 13 and 14 before completing Schedule NR.

1 INCOME — (Complete and attach Worksheets A and B on pages 13 and 14):
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. **MILITARY SERVICEMEMBER SPOUSE:** The income of a military spouse for the performance of services in Maine will not be treated as Maine-source income subject to Maine income taxation if the military spouse is a not a resident or domiciliary of Maine, the military spouse is located in Maine solely to be with the servicemember, the servicemember is located in Maine in compliance with military orders, and the servicemember and the spouse have the same state of residency or domicile.

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, <u>and</u> **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 (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 (select *Laws and Rules*) or the Instructional Pamphlets for Schedule NR or NRH at 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 13 and 14 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 3 and 4. 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 tax 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.

Attachment
Sequence No. **8**

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.**	_____	_____

During 2010: Unless otherwise indicated, enter "Yes" or "No" on each line.

	Yourself	**Spouse**
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):_____

_____

Attachment
Sequence No. **9**

WORKSHEET B
Income Allocation Worksheet for Part-Year Residents/Nonresidents/"Safe Harbor" Residents
(*See* instructions at www.maine.gov/revenue/forms) - Enclose with your Form 1040ME

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

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

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

Name of other jurisdiction _____ **Period (mm/yy) From** _____ **To** _____

Name of other jurisdiction _____ **Period (mm/yy) From** _____ **To** _____

Name of other jurisdiction _____ **Period (mm/yy) From** _____ **To** _____

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

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

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

2010 MAINE INCOME TAX TABLE

If Line 19 Form 1040ME is: At Least	But Less Than	Single or Married-Filing Separately	Married Filing Jointly*	Head of House-hold
0				
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
1,000				
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
2,000				
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
3,000				
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
4,000				
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
5,000				
5,000	5,100	104	101	101
5,100	5,200	108	103	103
5,200	5,300	113	105	105
5,300	5,400	117	107	107
5,400	5,500	122	109	109
5,500	5,600	126	111	111
5,600	5,700	131	113	113
5,700	5,800	135	115	115
5,800	5,900	140	117	117
5,900	6,000	144	119	119
6,000				
6,000	6,100	149	121	121
6,100	6,200	153	123	123
6,200	6,300	158	125	125
6,300	6,400	162	127	127
6,400	6,500	167	129	129
6,500	6,600	171	131	131
6,600	6,700	176	133	133
6,700	6,800	180	135	135
6,800	6,900	185	137	137
6,900	7,000	189	139	139

If Line 19 Form 1040ME is: At Least	But Less Than	Single or Married-Filing Separately	Married Filing Jointly*	Head of House-hold
7,000				
7,000	7,100	194	141	141
7,100	7,200	198	143	143
7,200	7,300	203	145	145
7,300	7,400	207	147	147
7,400	7,500	212	149	149
7,500	7,600	216	151	154
7,600	7,700	221	153	158
7,700	7,800	225	155	163
7,800	7,900	230	157	167
7,900	8,000	234	159	172
8,000				
8,000	8,100	239	161	176
8,100	8,200	243	163	181
8,200	8,300	248	165	185
8,300	8,400	252	167	190
8,400	8,500	257	169	194
8,500	8,600	261	171	199
8,600	8,700	266	173	203
8,700	8,800	270	175	208
8,800	8,900	275	177	212
8,900	9,000	279	179	217
9,000				
9,000	9,100	284	181	221
9,100	9,200	288	183	226
9,200	9,300	293	185	230
9,300	9,400	297	187	235
9,400	9,500	302	189	239
9,500	9,600	306	191	244
9,600	9,700	311	193	248
9,700	9,800	315	195	253
9,800	9,900	320	197	257
9,900	10,000	327	199	262
10,000				
10,000	10,100	334	204	266
10,100	10,200	341	208	271
10,200	10,300	348	213	275
10,300	10,400	355	217	280
10,400	10,500	362	222	284
10,500	10,600	369	226	289
10,600	10,700	376	231	293
10,700	10,800	383	235	298
10,800	10,900	390	240	302
10,900	11,000	397	244	307
11,000				
11,000	11,100	404	249	311
11,100	11,200	411	253	316
11,200	11,300	418	258	320
11,300	11,400	425	262	325
11,400	11,500	432	267	329
11,500	11,600	439	271	334
11,600	11,700	446	276	338
11,700	11,800	453	280	343
11,800	11,900	460	285	347
11,900	12,000	467	289	352
12,000				
12,000	12,100	474	294	356
12,100	12,200	481	298	361
12,200	12,300	488	303	365
12,300	12,400	495	307	370
12,400	12,500	502	312	374
12,500	12,600	509	316	379
12,600	12,700	516	321	383
12,700	12,800	523	325	388
12,800	12,900	530	330	392
12,900	13,000	537	334	397
13,000				
13,000	13,100	544	339	401
13,100	13,200	551	343	406
13,200	13,300	558	348	410
13,300	13,400	565	352	415
13,400	13,500	572	357	419
13,500	13,600	579	361	424
13,600	13,700	586	366	428
13,700	13,800	593	370	433
13,800	13,900	600	375	437
13,900	14,000	607	379	442

If Line 19 Form 1040ME is: At Least	But Less Than	Single or Married-Filing Separately	Married Filing Jointly*	Head of House-hold
14,000				
14,000	14,100	614	384	446
14,100	14,200	621	388	451
14,200	14,300	628	393	455
14,300	14,400	635	397	460
14,400	14,500	642	402	464
14,500	14,600	649	406	469
14,600	14,700	656	411	473
14,700	14,800	663	415	478
14,800	14,900	670	420	484
14,900	15,000	677	424	491
15,000				
15,000	15,100	684	429	498
15,100	15,200	691	433	505
15,200	15,300	698	438	512
15,300	15,400	705	442	519
15,400	15,500	712	447	526
15,500	15,600	719	451	533
15,600	15,700	726	456	540
15,700	15,800	733	460	547
15,800	15,900	740	465	554
15,900	16,000	747	469	561
16,000				
16,000	16,100	754	474	568
16,100	16,200	761	478	575
16,200	16,300	768	483	582
16,300	16,400	775	487	589
16,400	16,500	782	492	596
16,500	16,600	789	496	603
16,600	16,700	796	501	610
16,700	16,800	803	505	617
16,800	16,900	810	510	624
16,900	17,000	817	514	631
17,000				
17,000	17,100	824	519	638
17,100	17,200	831	523	645
17,200	17,300	838	528	652
17,300	17,400	845	532	659
17,400	17,500	852	537	666
17,500	17,600	859	541	673
17,600	17,700	866	546	680
17,700	17,800	873	550	687
17,800	17,900	880	555	694
17,900	18,000	887	559	701
18,000				
18,000	18,100	894	564	708
18,100	18,200	901	568	715
18,200	18,300	908	573	722
18,300	18,400	915	577	729
18,400	18,500	922	582	736
18,500	18,600	929	586	743
18,600	18,700	936	591	750
18,700	18,800	943	595	757
18,800	18,900	950	600	764
18,900	19,000	957	604	771
19,000				
19,000	19,100	964	609	778
19,100	19,200	971	613	785
19,200	19,300	978	618	792
19,300	19,400	985	622	799
19,400	19,500	992	627	806
19,500	19,600	999	631	813
19,600	19,700	1,006	636	820
19,700	19,800	1,013	640	827
19,800	19,900	1,022	647	834
19,900	20,000	1,030	654	841
20,000				
20,000	20,100	1,039	661	848
20,100	20,200	1,047	668	855
20,200	20,300	1,056	675	862
20,300	20,400	1,064	682	869
20,400	20,500	1,073	689	876
20,500	20,600	1,081	696	883
20,600	20,700	1,090	703	890
20,700	20,800	1,098	710	897
20,800	20,900	1,107	717	904
20,900	21,000	1,115	724	911

If Line 19 Form 1040ME is: At Least	But Less Than	Single or Married-Filing Separately	Married Filing Jointly*	Head of House-hold
21,000				
21,000	21,100	1,124	731	918
21,100	21,200	1,132	738	925
21,200	21,300	1,141	745	932
21,300	21,400	1,149	752	939
21,400	21,500	1,158	759	946
21,500	21,600	1,166	766	953
21,600	21,700	1,175	773	960
21,700	21,800	1,183	780	967
21,800	21,900	1,192	787	974
21,900	22,000	1,200	794	981
22,000				
22,000	22,100	1,209	801	988
22,100	22,200	1,217	808	995
22,200	22,300	1,226	815	1,002
22,300	22,400	1,234	822	1,009
22,400	22,500	1,243	829	1,016
22,500	22,600	1,251	836	1,023
22,600	22,700	1,260	843	1,030
22,700	22,800	1,268	850	1,037
22,800	22,900	1,277	857	1,044
22,900	23,000	1,285	864	1,051
23,000				
23,000	23,100	1,294	871	1,058
23,100	23,200	1,302	878	1,065
23,200	23,300	1,311	885	1,072
23,300	23,400	1,319	892	1,079
23,400	23,500	1,328	899	1,086
23,500	23,600	1,336	906	1,093
23,600	23,700	1,345	913	1,100
23,700	23,800	1,353	920	1,107
23,800	23,900	1,362	927	1,114
23,900	24,000	1,370	934	1,121
24,000				
24,000	24,100	1,379	941	1,128
24,100	24,200	1,387	948	1,135
24,200	24,300	1,396	955	1,142
24,300	24,400	1,404	962	1,149
24,400	24,500	1,413	969	1,156
24,500	24,600	1,421	976	1,163
24,600	24,700	1,430	983	1,170
24,700	24,800	1,438	990	1,177
24,800	24,900	1,447	997	1,184
24,900	25,000	1,455	1,004	1,191
25,000				
25,000	25,100	1,464	1,011	1,198
25,100	25,200	1,472	1,018	1,205
25,200	25,300	1,481	1,025	1,212
25,300	25,400	1,489	1,032	1,219
25,400	25,500	1,498	1,039	1,226
25,500	25,600	1,506	1,046	1,233
25,600	25,700	1,515	1,053	1,240
25,700	25,800	1,523	1,060	1,247
25,800	25,900	1,532	1,067	1,254
25,900	26,000	1,540	1,074	1,261
26,000				
26,000	26,100	1,549	1,081	1,268
26,100	26,200	1,557	1,088	1,275
26,200	26,300	1,566	1,095	1,282
26,300	26,400	1,574	1,102	1,289
26,400	26,500	1,583	1,109	1,296
26,500	26,600	1,591	1,116	1,303
26,600	26,700	1,600	1,123	1,310
26,700	26,800	1,608	1,130	1,317
26,800	26,900	1,617	1,137	1,324
26,900	27,000	1,625	1,144	1,331
27,000				
27,000	27,100	1,634	1,151	1,338
27,100	27,200	1,642	1,158	1,345
27,200	27,300	1,651	1,165	1,352
27,300	27,400	1,659	1,172	1,359
27,400	27,500	1,668	1,179	1,366
27,500	27,600	1,676	1,186	1,373
27,600	27,700	1,685	1,193	1,380
27,700	27,800	1,693	1,200	1,387
27,800	27,900	1,702	1,207	1,394
27,900	28,000	1,710	1,214	1,401

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

2010 MAINE INCOME TAX TABLE

If Line 19 Form 1040ME is: At Least	But Less Than	Single or Married-Filing Separately	Married Filing Jointly*	Head of House-hold
28,000				
28,000	28,100	1,719	1,221	1,408
28,100	28,200	1,727	1,228	1,415
28,200	28,300	1,736	1,235	1,422
28,300	28,400	1,744	1,242	1,429
28,400	28,500	1,753	1,249	1,436
28,500	28,600	1,761	1,256	1,443
28,600	28,700	1,770	1,263	1,450
28,700	28,800	1,778	1,270	1,457
28,800	28,900	1,787	1,277	1,464
28,900	29,000	1,795	1,284	1,471
29,000				
29,000	29,100	1,804	1,291	1,478
29,100	29,200	1,812	1,298	1,485
29,200	29,300	1,821	1,305	1,492
29,300	29,400	1,829	1,312	1,499
29,400	29,500	1,838	1,319	1,506
29,500	29,600	1,846	1,326	1,513
29,600	29,700	1,855	1,333	1,520
29,700	29,800	1,863	1,340	1,529
29,800	29,900	1,872	1,347	1,537
29,900	30,000	1,880	1,354	1,546
30,000				
30,000	30,100	1,889	1,361	1,554
30,100	30,200	1,897	1,368	1,563
30,200	30,300	1,906	1,375	1,571
30,300	30,400	1,914	1,382	1,580
30,400	30,500	1,923	1,389	1,588
30,500	30,600	1,931	1,396	1,597
30,600	30,700	1,940	1,403	1,605
30,700	30,800	1,948	1,410	1,614
30,800	30,900	1,957	1,417	1,622
30,900	31,000	1,965	1,424	1,631
31,000				
31,000	31,100	1,974	1,431	1,639
31,100	31,200	1,982	1,438	1,648
31,200	31,300	1,991	1,445	1,656
31,300	31,400	1,999	1,452	1,665
31,400	31,500	2,008	1,459	1,673
31,500	31,600	2,016	1,466	1,682
31,600	31,700	2,025	1,473	1,690
31,700	31,800	2,033	1,480	1,699
31,800	31,900	2,042	1,487	1,707
31,900	32,000	2,050	1,494	1,716
32,000				
32,000	32,100	2,059	1,501	1,724
32,100	32,200	2,067	1,508	1,733
32,200	32,300	2,076	1,515	1,741
32,300	32,400	2,084	1,522	1,750
32,400	32,500	2,093	1,529	1,758
32,500	32,600	2,101	1,536	1,767
32,600	32,700	2,110	1,543	1,775
32,700	32,800	2,118	1,550	1,784
32,800	32,900	2,127	1,557	1,792
32,900	33,000	2,135	1,564	1,801
33,000				
33,000	33,100	2,144	1,571	1,809
33,100	33,200	2,152	1,578	1,818
33,200	33,300	2,161	1,585	1,826
33,300	33,400	2,169	1,592	1,835
33,400	33,500	2,178	1,599	1,843
33,500	33,600	2,186	1,606	1,852
33,600	33,700	2,195	1,613	1,860
33,700	33,800	2,203	1,620	1,869
33,800	33,900	2,212	1,627	1,877
33,900	34,000	2,220	1,634	1,886
34,000				
34,000	34,100	2,229	1,641	1,894
34,100	34,200	2,237	1,648	1,903
34,200	34,300	2,246	1,655	1,911
34,300	34,400	2,254	1,662	1,920
34,400	34,500	2,263	1,669	1,928
34,500	34,600	2,271	1,676	1,937
34,600	34,700	2,280	1,683	1,945
34,700	34,800	2,288	1,690	1,954
34,800	34,900	2,297	1,697	1,962
34,900	35,000	2,305	1,704	1,971

If Line 19 Form 1040ME is: At Least	But Less Than	Single or Married-Filing Separately	Married Filing Jointly*	Head of House-hold
35,000				
35,000	35,100	2,314	1,711	1,979
35,100	35,200	2,322	1,718	1,988
35,200	35,300	2,331	1,725	1,996
35,300	35,400	2,339	1,732	2,005
35,400	35,500	2,348	1,739	2,013
35,500	35,600	2,356	1,746	2,022
35,600	35,700	2,365	1,753	2,030
35,700	35,800	2,373	1,760	2,039
35,800	35,900	2,382	1,767	2,047
35,900	36,000	2,390	1,774	2,056
36,000				
36,000	36,100	2,399	1,781	2,064
36,100	36,200	2,407	1,788	2,073
36,200	36,300	2,416	1,795	2,081
36,300	36,400	2,424	1,802	2,090
36,400	36,500	2,433	1,809	2,098
36,500	36,600	2,441	1,816	2,107
36,600	36,700	2,450	1,823	2,115
36,700	36,800	2,458	1,830	2,124
36,800	36,900	2,467	1,837	2,132
36,900	37,000	2,475	1,844	2,141
37,000				
37,000	37,100	2,484	1,851	2,149
37,100	37,200	2,492	1,858	2,158
37,200	37,300	2,501	1,865	2,166
37,300	37,400	2,509	1,872	2,175
37,400	37,500	2,518	1,879	2,183
37,500	37,600	2,526	1,886	2,192
37,600	37,700	2,535	1,893	2,200
37,700	37,800	2,543	1,900	2,209
37,800	37,900	2,552	1,907	2,217
37,900	38,000	2,560	1,914	2,226
38,000				
38,000	38,100	2,569	1,921	2,234
38,100	38,200	2,577	1,928	2,243
38,200	38,300	2,586	1,935	2,251
38,300	38,400	2,594	1,942	2,260
38,400	38,500	2,603	1,949	2,268
38,500	38,600	2,611	1,956	2,277
38,600	38,700	2,620	1,963	2,285
38,700	38,800	2,628	1,970	2,294
38,800	38,900	2,637	1,977	2,302
38,900	39,000	2,645	1,984	2,311
39,000				
39,000	39,100	2,654	1,991	2,319
39,100	39,200	2,662	1,998	2,328
39,200	39,300	2,671	2,005	2,336
39,300	39,400	2,679	2,012	2,345
39,400	39,500	2,688	2,019	2,353
39,500	39,600	2,696	2,026	2,362
39,600	39,700	2,705	2,035	2,370
39,700	39,800	2,713	2,043	2,379
39,800	39,900	2,722	2,052	2,387
39,900	40,000	2,730	2,060	2,396
40,000				
40,000	40,100	2,739	2,069	2,404
40,100	40,200	2,747	2,077	2,413
40,200	40,300	2,756	2,086	2,421
40,300	40,400	2,764	2,094	2,430
40,400	40,500	2,773	2,103	2,438
40,500	40,600	2,781	2,111	2,447
40,600	40,700	2,790	2,120	2,455
40,700	40,800	2,798	2,128	2,464
40,800	40,900	2,807	2,137	2,472
40,900	41,000	2,815	2,145	2,481
41,000				
41,000	41,100	2,824	2,154	2,489
41,100	41,200	2,832	2,162	2,498
41,200	41,300	2,841	2,171	2,506
41,300	41,400	2,849	2,179	2,515
41,400	41,500	2,858	2,188	2,523
41,500	41,600	2,866	2,196	2,532
41,600	41,700	2,875	2,205	2,540
41,700	41,800	2,883	2,213	2,549
41,800	41,900	2,892	2,222	2,557
41,900	42,000	2,900	2,230	2,566

If Line 19 Form 1040ME is: At Least	But Less Than	Single or Married-Filing Separately	Married Filing Jointly*	Head of House-hold
42,000				
42,000	42,100	2,909	2,239	2,574
42,100	42,200	2,917	2,247	2,583
42,200	42,300	2,926	2,256	2,591
42,300	42,400	2,934	2,264	2,600
42,400	42,500	2,943	2,273	2,608
42,500	42,600	2,951	2,281	2,617
42,600	42,700	2,960	2,290	2,625
42,700	42,800	2,968	2,298	2,634
42,800	42,900	2,977	2,307	2,642
42,900	43,000	2,985	2,315	2,651
43,000				
43,000	43,100	2,994	2,324	2,659
43,100	43,200	3,002	2,332	2,668
43,200	43,300	3,011	2,341	2,676
43,300	43,400	3,019	2,349	2,685
43,400	43,500	3,028	2,358	2,693
43,500	43,600	3,036	2,366	2,702
43,600	43,700	3,045	2,375	2,710
43,700	43,800	3,053	2,383	2,719
43,800	43,900	3,062	2,392	2,727
43,900	44,000	3,070	2,400	2,736
44,000				
44,000	44,100	3,079	2,409	2,744
44,100	44,200	3,087	2,417	2,753
44,200	44,300	3,096	2,426	2,761
44,300	44,400	3,104	2,434	2,770
44,400	44,500	3,113	2,443	2,778
44,500	44,600	3,121	2,451	2,787
44,600	44,700	3,130	2,460	2,795
44,700	44,800	3,138	2,468	2,804
44,800	44,900	3,147	2,477	2,812
44,900	45,000	3,155	2,485	2,821
45,000				
45,000	45,100	3,164	2,494	2,829
45,100	45,200	3,172	2,502	2,838
45,200	45,300	3,181	2,511	2,846
45,300	45,400	3,189	2,519	2,855
45,400	45,500	3,198	2,528	2,863
45,500	45,600	3,206	2,536	2,872
45,600	45,700	3,215	2,545	2,880
45,700	45,800	3,223	2,553	2,889
45,800	45,900	3,232	2,562	2,897
45,900	46,000	3,240	2,570	2,906
46,000				
46,000	46,100	3,249	2,579	2,914
46,100	46,200	3,257	2,587	2,923
46,200	46,300	3,266	2,596	2,931
46,300	46,400	3,274	2,604	2,940
46,400	46,500	3,283	2,613	2,948
46,500	46,600	3,291	2,621	2,957
46,600	46,700	3,300	2,630	2,965
46,700	46,800	3,308	2,638	2,974
46,800	46,900	3,317	2,647	2,982
46,900	47,000	3,325	2,655	2,991
47,000				
47,000	47,100	3,334	2,664	2,999
47,100	47,200	3,342	2,672	3,008
47,200	47,300	3,351	2,681	3,016
47,300	47,400	3,359	2,689	3,025
47,400	47,500	3,368	2,698	3,033
47,500	47,600	3,376	2,706	3,042
47,600	47,700	3,385	2,715	3,050
47,700	47,800	3,393	2,723	3,059
47,800	47,900	3,402	2,732	3,067
47,900	48,000	3,410	2,740	3,076
48,000				
48,000	48,100	3,419	2,749	3,084
48,100	48,200	3,427	2,757	3,093
48,200	48,300	3,436	2,766	3,101
48,300	48,400	3,444	2,774	3,110
48,400	48,500	3,453	2,783	3,118
48,500	48,600	3,461	2,791	3,127
48,600	48,700	3,470	2,800	3,135
48,700	48,800	3,478	2,808	3,144
48,800	48,900	3,487	2,817	3,152
48,900	49,000	3,495	2,825	3,161

If Line 19 Form 1040ME is: At Least	But Less Than	Single or Married-Filing Separately	Married Filing Jointly*	Head of House-hold
49,000				
49,000	49,100	3,504	2,834	3,169
49,100	49,200	3,512	2,842	3,178
49,200	49,300	3,521	2,851	3,186
49,300	49,400	3,529	2,859	3,195
49,400	49,500	3,538	2,868	3,203
49,500	49,600	3,546	2,876	3,212
49,600	49,700	3,555	2,885	3,220
49,700	49,800	3,563	2,893	3,229
49,800	49,900	3,572	2,902	3,237
49,900	50,000	3,580	2,910	3,246
50,000				
50,000	50,100	3,589	2,919	3,254
50,100	50,200	3,597	2,927	3,263
50,200	50,300	3,606	2,936	3,271
50,300	50,400	3,614	2,944	3,280
50,400	50,500	3,623	2,953	3,288
50,500	50,600	3,631	2,961	3,297
50,600	50,700	3,640	2,970	3,305
50,700	50,800	3,648	2,978	3,314
50,800	50,900	3,657	2,987	3,322
50,900	51,000	3,665	2,995	3,331
51,000				
51,000	51,100	3,674	3,004	3,339
51,100	51,200	3,682	3,012	3,348
51,200	51,300	3,691	3,021	3,356
51,300	51,400	3,699	3,029	3,365
51,400	51,500	3,708	3,038	3,373
51,500	51,600	3,716	3,046	3,382
51,600	51,700	3,725	3,055	3,390
51,700	51,800	3,733	3,063	3,399
51,800	51,900	3,742	3,072	3,407
51,900	52,000	3,750	3,080	3,416
52,000				
52,000	52,100	3,759	3,089	3,424
52,100	52,200	3,767	3,097	3,433
52,200	52,300	3,776	3,106	3,441
52,300	52,400	3,784	3,114	3,450
52,400	52,500	3,793	3,123	3,458
52,500	52,600	3,801	3,131	3,467
52,600	52,700	3,810	3,140	3,475
52,700	52,800	3,818	3,148	3,484
52,800	52,900	3,827	3,157	3,492
52,900	53,000	3,835	3,165	3,501
53,000				
53,000	53,100	3,844	3,174	3,509
53,100	53,200	3,852	3,182	3,518
53,200	53,300	3,861	3,191	3,526
53,300	53,400	3,869	3,199	3,535
53,400	53,500	3,878	3,208	3,543
53,500	53,600	3,886	3,216	3,552
53,600	53,700	3,895	3,225	3,560
53,700	53,800	3,903	3,233	3,569
53,800	53,900	3,912	3,242	3,577
53,900	54,000	3,920	3,250	3,586
54,000				
54,000	54,100	3,929	3,259	3,594
54,100	54,200	3,937	3,267	3,603
54,200	54,300	3,946	3,276	3,611
54,300	54,400	3,954	3,284	3,620
54,400	54,500	3,963	3,293	3,628
54,500	54,600	3,971	3,301	3,637
54,600	54,700	3,980	3,310	3,645
54,700	54,800	3,988	3,318	3,654
54,800	54,900	3,997	3,327	3,662
54,900	55,000	4,005	3,335	3,671
55,000 and over		4,009 plus 8.5% of excess over 55,000	3,339 plus 8.5% of excess over 55,000	3,675 plus 8.5% of excess over 55,000

NOTE: Tax rate schedules are available at www.maine.gov/revenue/forms/1040/2010.htm.

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