

2025

MAINE INDIVIDUAL INCOME TAX
FORM 1040ME

99

For tax period
1/1/2025 to 12/31/2025 or

2025

to

2502100

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

Your First Name

MI

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

Your Last Name

Check here if this is an **AMENDED** return.

Spouse's First Name

MI

Your Social Security Number

Spouse's Last Name

Spouse's Social Security Number

Current Mailing Address (P.O. Box, street, and apartment number)

Home Phone Number

City or Town

State

ZIP Code

Work Phone Number

Foreign country name

Foreign province/state/county

Foreign postal code

A.

Maine Property Tax Fairness Credit / Maine Sales Tax Fairness Credit. Maine residents and part-year residents only. See Schedule PTFC/STFC. Check this box if you are filing a return only to claim the Property Tax Fairness Credit on line 25d and/or the Sales Tax Fairness Credit on line 25e. Otherwise, leave this box blank. Follow the instructions on Schedule PTFC/STFC.**1. Maine Clean Election Fund. Maine Residents Only.**

Check here if you, or your spouse, if filing jointly, want \$3 to go to this fund.

You

Spouse

2. Check here if you were engaged in COMMERCIAL FARMING OR FISHING during 2025.....**FILING STATUS** (Check one)

3. ☐ Single
4. ☐ Married filing jointly (Even if only one had income)
5. ☐ Married filing separately. Enter spouse's social security number and full name above.
6. ☐ Head of household (with qualifying person)
7. ☐ Qualifying surviving spouse with dependent child (Year spouse died)

RESIDENCY STATUS (Check one)

8. ☐ Resident
- 8a. ☐ Safe Harbor Resident
9. ☐ Part-year Resident
10. ☐ Nonresident
11. ☐ Nonresident Alien (Maine Nonresident)
- 11a. ☐ Nonresident Alien (Maine Resident)
- ☐ Check here if you are filing **Schedule NRH**

12. CHECK IF:You
wereSpouse
was

65 or over 12a.

12c. ☐

Blind..... 12b.

12d. ☐**13. Enter the TOTAL number of EXEMPTIONS. See instructions. 13.****13a. Enter the TOTAL number of qualifying children and dependents. Also see Form 1040ME, Schedule A, line 1 or 10. 13a.****DO NOT ENTER \$ signs, commas, or decimals.**

Calculate Your Taxable Income

14. **FEDERAL ADJUSTED GROSS INCOME**..... 14. .00
- 15a. **INCOME ADDITION MODIFICATIONS.** (From Schedule 1A, line 11.)..... 15a. .00
- 15b. **INCOME SUBTRACTION MODIFICATIONS.** (From Schedule 1S, line 27.) 15b. .00
16. **MAINE ADJUSTED GROSS INCOME.** (Line 14 plus line 15a, minus line 15b.) 16. .00
17. **DEDUCTION.** ☐ Standard (See page 4 of the instructions.) 17. .00
☐ Itemized (See Maine Schedule 2 and page 4 of the instructions.)
- 17a. Check here if you itemized deductions on your federal income tax return.... 17a. ☐

Continue on Form 1040ME, page 2



DO NOT ENTER \$ signs, commas, or decimals.

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Calculate Your Tax and Nonrefundable Credits

18. EXEMPTION. (Multiply line 13 x \$5,150.)	18.		.00
CAUTION - your exemption amount may be limited. See instructions.			
19. TAXABLE INCOME. (Line 16 minus lines 17 and 18.)	19.		.00
20. INCOME TAX. (Find the tax for the amount on line 19 in the tax table in this booklet or compute your tax using the tax table or tax rate schedules available at maine.gov/revenue/tax-return-forms .)	20.		.00
20a. TAX CREDIT RECAPTURE AMOUNTS. (Enclose worksheet(s) - see instructions)	20a.		.00
21. NONRESIDENT CREDIT. (For part-year residents, nonresidents and safe harbor residents only.) From Schedule NR, line 9 or NRH, line 11. (You MUST attach a copy of your federal return and TDY papers, if applicable.)	21.		.00
22. TOTAL TAX. (Line 20 plus line 20a minus line 21)	22.		.00
23. NONREFUNDABLE TAX CREDITS. (From Maine Schedule A, line 23.)	23.		.00
24. NET TAX. (Line 22 minus line 23.) (Nonresidents see instructions.)	24.		.00

Tax Payments/Refundable Credits

25. TAX PAYMENTS.			
a. Maine income tax withheld. (Enclose W-2, 1099 and 1099ME forms.)	25a.		.00
b. 2025 estimated tax payments and 2024 credit carried forward, extension payments and payments with original return. (Include any REAL ESTATE WITHHOLDING tax payments.)	25b.		.00
c. REFUNDABLE TAX CREDITS. (From Maine Schedule A, line 9.)	25c.		.00
d. Property Tax Fairness Credit. (Schedule PTFC/STFC, line 16)	25d.		.00
(See instructions.) (For Maine residents and part-year residents only.)			
e. Sales Tax Fairness Credit. (Schedule PTFC/STFC, line 17 or 17a.)	25e.		.00
(See instructions.) (For Maine residents and part-year residents only.)			
f. TOTAL. (Add lines 25a, b, c, d, and e.)	25f.		.00
26. If this is an amended return, enter overpayment, if any, on original return or as previously adjusted.	26.		.00
27. Line 25f minus line 26. (If negative, enter a minus sign in the box to the left of the number.)	27.		.00
28. INCOME TAX OVERPAID. If line 27 is larger than line 24, enter amount overpaid. (Line 27 minus line 24 - if line 24 is negative, enter line 27 here.)	28.		.00
29. INCOME TAX UNDERPAID. If line 24 is larger than line 27, enter amount underpaid. (Line 24 minus line 27.) (See instructions.)	29.		.00

Sales Tax/Use Tax/Voluntary Contributions

30. USE TAX (SALES TAX). (See instructions.)	30.		.00
30a. SALES TAX ON CASUAL RENTALS OF LIVING QUARTERS. (See instructions.)	30a.		.00
31. CHARITABLE CONTRIBUTIONS and PARK PASSES. (From Maine Schedule CP, line 12.)	31.		.00
32. UNDERPAYMENT OF ESTIMATED TAX. (Enclose Form 2210ME.) Check here if you checked the box on Form 2210ME, line 17.	32.		.00
33. NET OVERPAYMENT. (Line 28 minus lines 30, 30a, 31, and 32.) – Note: If the total of lines 30, 30a, 31, and 32 is greater than line 28, enter as amount due on line 35.	33.		.00
34. Amount of line 33 to be CREDITED to 2026 estimated tax.	34a.		.00
REFUND ➡	34b.		.00



DO NOT ENTER \$ signs, commas, or decimals.

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Name(s) as shown on Form 1040ME

Your Social Security Number

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

REFUND DUE

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

TAX DUE

35. Total Amount Due. (Add lines 29, 30, 30a, 31, and 32.) - **Note:** If line 28 is greater than zero and the total of lines 30, 30a, 31, and 32 is greater than line 28, enter the difference as an amount due on this line (Pay in full with your return).35. .00

Maine TAX PORTAL **MAINE TAX PORTAL** at revenue.maine.gov or **ENCLOSE CHECK** payable to: **Treasurer, State of Maine. DO NOT SEND CASH.**

IMPORTANT NOTE

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

(Month) (Day) (Year)

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

(Month) (Day) (Year)

Third Party

Designee Do you want to allow another person to discuss this return with Maine Revenue Services? ☐ **Yes** (complete the following). ☐ **No**. (See page 5 of the instructions.)

Designee's name:

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

Your email address

Paid Preparer's Use Only

Preparer's signature

Date signed

Preparer's phone number

Print preparer's name and name of business

Preparer's SSN or PTIN

DO NOT SEND PHOTOCOPIES OF RETURNS

Payment Plan ☐

Injured Spouse ☐