2015 MAINE INDIVIDUAL INCOME TAX

FORM 1040ME

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For tax period 1/1/2015 to 12/31/2015 or 2 0 1 5 to

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

Your First Name | MI

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

Your Last Name

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

Spouse's First Name | MI

Your Social Security Number

Spouse's Last Name

Spouse's Social Security Number

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

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

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 2015....................

FILING STATUS (Check one)

3 **S**ingle

4 **M**arried filing **j**ointly (Even if only one had income)

5 **M**arried filing **s**eparately. 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

Itemized (From Maine Schedule 2, line 7.)

18 ***EXEMPTION***. (See instructions.)... 18 .00

Continue on page 2

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Calculate Your Tax and Credits

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

20 ***INCOME TAX***. (Find the tax for the amount on line 19 in the tax table in this booklet or compute your tax using the tax table or tax rate schedules available at www.maine.gov/revenue/forms. .... 20 .00

20a ***TAX CREDIT RECAPTURE AMOUNTS*** (Enclose worksheet(s) - see instructions). 20a .00

21 ***TOTAL TAX***. (Line 20 plus line 20a) .... 21 .00

22 ***TAX CREDITS***. (From Maine Schedule A, line 23.) .... 22 .00

23 ***NONRESIDENT CREDIT***. **(For part-year residents, nonresidents and "Safe Harbor" residents only.)** From Schedule NR, line 9 or NRH, line 11 .... 23 .00
(You MUST attach a copy of your federal return and TDY papers, if applicable.)

24 ***NET TAX***. (Subtract lines 22 and 23 from line 21.) (Nonresidents *see* instructions.) .. 24 .00

Tax Payments/Refundable Credits

25 ***TAX PAYMENTS.***

a Maine income tax withheld. (Enclose W-2, 1099 and 1099ME forms.) .... ➡ 25a .00

b 2015 estimated tax payments and 2014 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 5) .... 25c .00

d Property Tax Fairness Credit (**Schedule PTFC, line 13**). (See instructions.)... 25d .00
(For Maine Residents and Part-year Residents Only)

e TOTAL. (Add lines 25a, b, c and d.) .... 25e .00

26 If this is an amended return, enter overpayment, if any, on original or as previously adjusted. .... 26 .00

27 Line 25e 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.) .... 28 .00

29 ***INCOME TAX UNDERPAID.*** If line 24 is larger than line 27, enter amount underpaid (Line 24 minus line 27.) (See instructions if line 27 is negative.) .... 29 .00

Calculate Use Tax / Voluntary Contributions / Refund Due

30 ***USE TAX (SALES TAX)***. (See instructions.) .... 30 .00

30a ***SALES TAX ON CASUAL RENTALS OF LIVING QUARTERS.*** (See instructions.) ..... 30a .00

31 ***CHARITABLE CONTRIBUTIONS and PARK PASSES.*** (From Maine Schedule CP, line 10.) 31 .00

32 ***NET OVERPAYMENT***. (Line 28 minus lines 30, 30a and 31.) – NOTE: If total of lines 30, 30a and 31 is greater than line 28, enter as amount due on line 34a below. 32 .00

33 Amount to be ***CREDITED*** to **2016 estimated tax** ... 33a .00 ***REFUND*** ..... 33b .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. ....

33c Routing Number*

33d Account Number*

*For NextGen Accounts, enter 084301767 on line 33c and the 8-digit NextGen Account Number on line 33d (do not enter hyphens).

33e Type of Account: Checking Savings NextGen®

Continue on page 3

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

TAX DUE

34a ***TAX DUE***. (Add lines 29, 30, 30a and 31) - **NOTE**: If total of lines 30, 30a and 31 is greater than line 28, enter the difference as an amount due on this line .... 34a .00

b *Underpayment Penalty.* (Attach Form 2210ME.) Check here if you checked the box on Form 2210, line 17 .... 34b .00

c ***TOTAL AMOUNT DUE.*** (Add lines 34a and 34b.) (Pay in full with return.) .... 34c .00

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

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

Third Party Designee (*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

Avoid errors that delay processing of returns:

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

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

Payment Plan | **Injured Spouse**

DO NOT SEND PHOTOCOPIES OF RETURNS

SCHEDULE 1
FORM 1040ME
Attachment Sequence No. 4 **2015**

INCOME MODIFICATIONS

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

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Name(s) as shown on Form 1040ME

Your Social Security Number

SCHEDULE 1 — INCOME MODIFICATIONS - For Form 1040ME, line 15

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 Add-back (See instructions) .... 1e .00

f Maine Capital Investment Credit Bonus Depreciation Add-back (See instructions) .... 1f .00

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

h Other. (See instructions) (Attach worksheet(s)) .... 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 2015 which have been previously taxed by the state .... 2g .00

h Contributions to Qualified Tuition Programs - 529 Plans (Limited to $250 per beneficiary. 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. (See instructions) (Attach worksheet(s)) .... 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

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

Attachment Sequence No. **5**

2015 - Worksheet for Pension Income Deduction - Schedule 1, Line 2d

Enclose this Worksheet and copies of your 1099 form(s) with your Form 1040ME.

You and your spouse (if married) may each deduct up to $10,000 of eligible pension income***** that is included in your federal adjusted gross income. Except for military retirement pay, the $10,000 cap must be reduced by any social security and railroad retirement benefits received, whether taxable or not.

Deductible pension income includes military retirement pay, state and federal pension benefits, and 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), 401(k) (qualified cash or deferred arrangements) and 403 (employee annuities). Deductible pension income also includes benefits received from an individual retirement account under IRC section 408, Roth IRA accounts under IRC section 408A, SIMPLE individual retirement accounts under IRC section 408(k), simplified employee pension plans under IRC section 408(p), benefits received under IRC section 457(b) (state and local government/tax exempt organizations/eligible deferred compensation plans), except that pick-up contributions received from the Maine Public Employees Retirement System ("MainePERS") allowed to be deducted on Form 1040ME, Schedule 1, line 2g and pension income from 457(b) plans received prior to age 55 that is not part of a series of equal periodic payments made over the life of the recipient and the recipient's designated beneficiary, if applicable, may not be included in the deductible pension amount.

Note that a conversion of benefits from one account to another does not qualify for the pension income deduction. For example, a deduction may not be taken when a taxpayer converts a traditional IRA to a Roth IRA. The taxpayer, in this case, does not receive a retirement or IRA benefit at the time of conversion.

Pension benefits that **do not qualify** are those received 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 59). Also, disability benefits reported as wages on your federal income tax return do not qualify.

***Eligible pension income does not include benefits earned by another person, except in the case of a surviving spouse. Only the individual who 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 $10,000.**

NOTE: Enter eligible non-military pension benefits on line 1 and eligible military retirement pay 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, lines 11b and 12b or federal Form 1040, lines 15b and 16b). CAUTION: Include only deductible pension benefits that are not specifically excluded. See the instructions above.	1.	$	$
2. Maximum allowable deduction.	2.	$10,000.00	$10,000.00
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** retirement pay included in your federal adjusted gross income (from federal Form 1040A, line 12b or federal Form 1040, line 16b).	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.***

2015 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 2015:** .... $
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 2
FORM 1040ME
Attachment Sequence No. 6 **2015**

ITEMIZED DEDUCTIONS
for Form 1040ME, line 17

Enclose with your Form 1040ME
For more information, visit www.maine.gov/revenue/forms.

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

1	Total itemized deductions from federal Form 1040, Schedule A, line 29 1	.00
2 a	Income taxes imposed by this state or any other taxing jurisdiction or general sales taxes included in line 1 above from federal Form 1040, Schedule A, line 5 ..... 2a Complete the worksheet below if Form 1040ME, line 14 exceeds $309,900 if married filing jointly, $284,050 if head-of-household, $258,250 if single or $154,950 if married filing separately.	.00
b	Deductible costs, included in line 1 above, incurred in the production of Maine exempt income 2b	.00
c	Amounts included in line 1 that are also being claimed for the Family Development Account Credit on Maine Schedule A, line 20 ..... 2c	.00
d	Amount included in line 1 attributable to income from an ownership interest in a pass-through entity financial institution 2d	.00
e	Medical and dental expenses included in line 1 above from federal Form 1040, Schedule A, line 4 ..... 2e	.00
3	Deductible costs of producing income exempt from federal income tax, but taxable by Maine 3	.00
4	Line 1 minus lines 2a, b, c, d and e plus line 3 4	.00
5	Maximum allowable itemized deduction 5	2 8,3 5 0 .00
6	Enter the smaller of line 4 or line 5 6	.00
7	Add lines 2e and line 6. Enter the result here and on Form 1040ME, line 17 7	.00

*NOTE: *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.

2015 Worksheet for Maine Schedule 2, line 2a

For individuals whose federal adjusted gross income exceeds $309,900 if married filing jointly or qualifying widow(er), $284,050 if head-of-household, $258,250 if single or $154,950 if married filing separately.

1	Enter total state and local income taxes or sales taxes (from federal Schedule A, line 5) 1	$
2	Enter federal itemized deductions subject to reduction (from federal itemized deductions worksheet, line 3) 2	$
3	Divide line 1 by line 2. Calculate to four decimals. Enter result here. 3	.
4	Enter federal itemized deductions disallowed (from federal itemized deductions worksheet, line 9) 4	$
5	Multiply line 4 by line 3. Enter result here 5	$
6	Subtract line 5 from line 1. Enter result here and on Schedule 2, line 2a 6	$

Schedule 2 - Itemized Deductions Instructions

Line 1. Total Itemized Deductions from federal Form 1040. Enter your total itemized deductions as shown on federal Schedule A, line 29.

Line 2a. Income Taxes Imposed by this State or any other taxing Jurisdiction or General Sales Taxes included in Line 1. Enter the total of state and local income taxes or sales taxes included in line 1.

Line 2b. Deductible costs, included in Line 1, incurred in the production of Maine exempt income. Enter any interest or other expense items attributable to income not taxable under Maine law.

Line 3. Deductible costs of producing income exempt from federal income tax but taxable by Maine. Enter any interest or other expense items attributable to income taxable under Maine law, but exempt from federal income tax. Enter only amounts not included on line 1.

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

Attachment
Sequence No. **5**

2015 - Worksheet for Pension Income Deduction - Schedule 1, Line 2d

Enclose this Worksheet and copies of your 1099 form(s) with your Form 1040ME.

You and your spouse (if married) may each deduct up to $10,000 of eligible pension income***** that is included in your federal adjusted gross income. Except for military retirement pay, the $10,000 cap must be reduced by any social security and railroad retirement benefits received, whether taxable or not.

Deductible pension income includes military retirement pay, state and federal pension benefits, and 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), 401(k) (qualified cash or deferred arrangements) and 403 (employee annuities). Deductible pension income also includes benefits received from an individual retirement account under IRC section 408, Roth IRA accounts under IRC section 408A, SIMPLE individual retirement accounts under IRC section 408(k), simplified employee pension plans under IRC section 408(p), benefits received under IRC section 457(b) (state and local government/tax exempt organizations/eligible deferred compensation plans), except that pick-up contributions received from the Maine Public Employees Retirement System ("MainePERS") allowed to be deducted on Form 1040ME, Schedule 1, line 2g and pension income from 457(b) plans received prior to age 55 that is not part of a series of equal periodic payments made over the life of the recipient and the recipient's designated beneficiary, if applicable, may not be included in the deductible pension amount.

Note that a conversion of benefits from one account to another does not qualify for the pension income deduction. For example, a deduction may not be taken when a taxpayer converts a traditional IRA to a Roth IRA. The taxpayer, in this case, does not receive a retirement or IRA benefit at the time of conversion.

Pension benefits that **do not qualify** are those received 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 59). Also, disability benefits reported as wages on your federal income tax return do not qualify.

***Eligible pension income does not include benefits earned by another person,** except **in the case of a surviving spouse. Only the individual who 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 $10,000.**

NOTE: Enter eligible non-military pension benefits on line 1 and eligible military retirement pay 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, lines 11b and 12b or federal Form 1040, lines 15b and 16b). CAUTION: Include only deductible pension benefits that are not specifically excluded. See the instructions above.	1.	$	$
2. Maximum allowable deduction.	2.	$10,000.00	$10,000.00
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** retirement pay included in your federal adjusted gross income (from federal Form 1040A, line 12b or federal Form 1040, line 16b).	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.***

2015 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 2015:** .... $
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 PTFC
FORM 1040ME
2015

Attachment Sequence No. 3

PROPERTY TAX FAIRNESS CREDIT

For MAINE RESIDENTS and PART-YEAR RESIDENTS ONLY.

Enclose with your Form 1040ME.
See instructions.

For more information, visit www.maine.gov/revenue/forms.

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Name(s) as shown on Form 1040ME

Your Social Security Number

Enter your date of birth MM DD YYYY

If married, enter your spouse's date of birth MM DD YYYY

Physical location of property where you lived during 2015 (if different from your mailing address):

TOTAL INCOME - Complete line 1 or line 2 below, but not both. Complete line 1 if you do not file federal Form 1040, 1040A or 1040EZ. Complete line 2 if you do file federal Form 1040, 1040A or 1040EZ. Then go to line 3.

IF YOU DO NOT FILE FEDERAL FORM 1040, 1040A or 1040EZ, ENTER:

1. (a) Social security benefits and railroad retirement benefits (see instructions) ....1a. .00
   (b) Interest and dividends (see instructions)....................................1b. .00
   (c) Pensions, annuities and IRA distributions (see instructions)....................................1c. .00
   (d) Wages, salaries, tips, etc. (see instructions.)....................................1d. .00
   (e) Other income (see instructions) ....1e. .00

OR, IF YOU DO FILE FEDERAL FORM 1040, 1040A or 1040EZ, ENTER:

2. (a) Federal total income (from federal Form 1040, line 22, Form 1040A, line 15 or Form 1040EZ, line 4). Part-year residents - see instructions....................................2a. .00
   (b) Social security benefits not included on line 2a above (federal Form 1040, line 20a minus line 20b or Form 1040A, line 14a minus line 14b) and railroad retirement benefits not included on line 2a above (see instructions) ....2b. .00
   (c) Interest not included on line 2a above ....2c. .00
   (d) Loss add-backs (see instructions)....................................2d. .00

3. **Total Income.** Add lines 1a through 1e **OR** lines 2a through 2d above....................................3. .00
   If the amount on line 3 is more than the amount shown in the table below for your filing status and the number of personal exemptions you claim on Form 1040ME, line 13, stop here. You do not qualify for the property tax fairness credit. Otherwise, go to line 4.

If your Filing Status is: **AND**	You claim **no more than** 2 personal exemptions **OR**	You claim **more than** 2 personal exemptions
	Your maximum income limitation is:	
Single	$33,333	$33,333
Head of Household, or Married filing Jointly, or Qualifying Widow(er)	$43,333	$53,333
Married filing Separately	$21,667	$26,667

Continue on next page

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BENEFIT BASE - PROPERTY TAX and/or RENT PAID:

4. Enter the property tax you paid on your home in 2015. (See instructions.) ....4. .00
If you paid no property tax in 2015, skip to line 5a.

5. (a) Enter the rent you paid on your home in 2015. (See instructions.) ....5a. .00
If you paid no rent in 2015, skip to line 6.

(b) Does the rent entered on line 5a include heat, utilities, furniture or similar items? .... 5b. Yes No

(c) If line 5b is yes and you know the amount paid for heat, utilities, furniture or similar items, enter that amount on line 5c. If yes, and you do not know the amount paid, multiply line 5a by 15% (.15) and enter the result on line 5c. If line 5b is no, enter "0" on line 5c. ....5c. .00

(d) Line 5a minus line 5c ....5d. .00

(e) Multiply line 5d by 15% (.15) ....5e. .00

(f) Landlord's name and telephone number

6. Add lines 4 and 5e....................6. .00

7. Enter the amount shown in the table below for your filing status and the number of personal exemptions you claim on Form 1040ME: .... 7. .00

If your Filing Status is: AND	You claim **no more than** 2 personal exemptions OR	You claim **more than** 2 personal exemptions
	Your maximum benefit base is:	
Single	$2,000	$2,000
Head of Household, or Married filing Jointly, or Qualifying Widow(er)	$2,600	$3,200
Married filing Separately	$1,300	$1,600

8. Benefit base. Enter the smaller of line 6 or line 7....................8. .00

PROPERTY TAX FAIRNESS CREDIT CALCULATION:

9. Multiply line 3 by 6% (.06) ....9. .00

(a) Is the amount on line 8 more than the amount on line 9?....................9a. Yes No
If yes, go to line 10 below. If no, stop here, you do not qualify for the Property Tax Fairness Credit.

10. Subtract line 9 from line 8....................10. .00

11. Multiply line 10 by 50% (.50) .... 11. .00

12. Were you or your spouse (if married filing jointly) at least 65 years of age during the tax year?.............12. Yes No

(a) If yes, enter $900. If no, enter $600. ....12a. .00
NOTE: If you are married filing a separate return and both you and your spouse claim the property tax fairness credit on the same homestead, enter $450 if yes or $300 if no.

13. Enter line 11 or line 12a, whichever is smaller, here and on **Form 1040ME, line 25d**. ....13. .00