

2023

MAINE INDIVIDUAL INCOME TAX
FORM 1040ME

00

For tax period
1/1/2023 to 12/31/2023 or

2023

to

2302100

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 2023.....**☐**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 were****Spouse 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 8..... 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 12.) 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.)**18. EXEMPTION.** (Multiply line 13 x \$4,700.) 18. .00**CAUTION** - your exemption amount may be limited. See instructions.

Continue on Form 1040ME, page 2



2302101

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

Calculate Your Tax and Nonrefundable Credits	19. TAXABLE INCOME. (Line 16 minus lines 17 and 18.).....	19.		.00
	20. INCOME TAX. (Find the tax for the amount on line 19 in the tax table in this booklet or compute your tax using the tax table or tax rate schedules available at www.maine.gov/revenue/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. 2023 estimated tax payments and 2022 credit carried forward, extension payments and payments with original return. (Include any REAL ESTATE WITHHOLDING tax payments.)		25b.		.00
c. REFUNDABLE TAX CREDITS. (From Maine Schedule A, line 7.)		25c.		.00
d. Property Tax Fairness Credit (Schedule PTFC/STFC, line 15). (See instructions.) (For Maine residents and part-year residents only.)		25d.		.00
e. Sales Tax Fairness Credit. (Schedule PTFC/STFC, line 16 or 16a). (See instructions.) (For Maine residents and part-year residents only.)		25e.		.00
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
	30. USE TAX (SALES TAX). (See instructions.)	30.		.00
Calculate Use Tax / Voluntary Contributions / Refund Due	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. NET OVERPAYMENT. (Line 28 minus lines 30, 30a and 31.) – Note: If total of lines 30, 30a and 31 is greater than line 28, enter as amount due on line 34a.	32.		.00
	33. Amount of line 32 to be CREDITED to 2024 estimated tax. 33a.			.00
	33b. REFUND ➔			.00
IF YOU WOULD LIKE YOUR REFUND SENT DIRECTLY TO YOUR BANK ACCOUNT (\$20,000 or less), see page 5 of the instructions and fill in the lines below.				
Check here if this refund will go to an account outside the United States.		33c.	Routing Number	
		33d.	Account Number	
33e. Type of Account:	☐ Checking	☐ Savings		



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

2302111

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 2210ME, line 17. 34b.

.00

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

.00



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)

See the instructions and check each box that applies.

HEALTH CARE COVERAGE

35a. ☐ I would like the Maine DHHS, Office of the Health Insurance Marketplace ("CoverME.gov") to contact me to see if I or my household qualify for free or reduced-cost health coverage. I authorize MRS to share the information indicated in boxes 35b through 35e with CoverME.gov.

35b. ☐ I **do not** have health care coverage

35e. My preferred method of contact is (select one): ☐ Mailing address listed on page 1

35c. ☐ My spouse **does not** have health care coverage.

☐ Phone number listed on page 1

35d. ☐ One or more of my dependent(s) **do not** have health care coverage

☐ Email address listed below

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

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.
- Leave unused lines blank. **Do not enter zero.**
- **Line A.** Check the Property Tax Fairness Credit/Sales Tax Fairness Credit box, if it applies.
- **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