

MAINE REVENUE SERVICES
INCOME/ESTATE TAX DIVISION
24 STATE HOUSE STATION
AUGUSTA, ME 04333-0024

Maine *FastFile*

FASTER REFUNDS. EASIER FILING.



www.maine.gov/revenue

2003 MAINE

**Resident
Nonresident or
Part-Year Resident**

**Individual Income Tax
Booklet**

Long Form 1040ME

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***LOW-INCOME TAX CREDIT** - If your Maine taxable income is \$2,000 or less, you are not claimed as a dependent on another Maine income tax return, and you are not subject to the Maine Minimum Tax, you do not have to file a Maine income tax return.

TAXPAYER ASSISTANCE and FORMS

Refund Information Only (automated assistance): Get the status of your refund from Maine Revenue Services' Web site at www.maine.gov/revenue. Or Call **1 (207) 626-8461** Every day 24 Hours (**You must have a touch-tone phone**). When you call, have a copy of your tax return available. You will need to know the first social security number shown on your return and the **exact** whole-dollar amount of your refund. (If you call for the status of your refund and do not receive a refund mailing date, please wait 7 days before calling again.)

To Order Forms: Downloadable forms are available at Maine Revenue Services' Web site at www.maine.gov/revenue. Or Call **1 (207) 624-7894** Every day 24 Hours.

TTY Service (hearing-impaired only): **1 (207) 287-4477** Weekdays 8:00 a.m.- 4:30 p.m.

Collection Problems: **1 (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.

Assistance To Help You With Your Tax Questions: **1 (207) 626-8475** Weekdays 8:00 a.m.- 5:00 p.m.

Payment Plan Questions For Income Tax Returns: **1 (207) 621-4300** Weekdays 8:00 a.m.- 5:00 p.m.

Tax Violations Hot Line: **1 (207) 624-9600** Call this number or send an e-mail 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.

Tele-Tax Topics: See below for recorded income tax information.

Visit www.maine.gov/revenue to obtain electronic tax assistance, download Maine tax forms and instructions, learn the status of your refund, or e-mail tax-related questions. (Maine Revenue Services, however, cannot divulge confidential information such as income, refund amounts or taxpayer identification numbers).

RECORDED INCOME TAX INFORMATION

TELE-TAX: Call **1 (207) 624-7875** Every day 24 Hours (**You must have a touch-tone phone**) - or on the Web at www.maine.gov/revenue. (The system provides instructions)

Topic #	Subjects Available	Topic #	Subjects Available
102	How can I tell if I am a resident of Maine?	170	My spouse has passed away. You sent a refund with both our names on it. What do I do?
104	How can I get an extension to file?	172	I got a letter saying you sent my refund to another agency. Why?
106	Should I file my return even though I do not have the money to pay?	174	I received a bill, and I cannot pay it in full. What do I do?
108	I did not live in Maine for the entire year. Do I have to file a return?	176	I did not get credit for my withholdings. Why?
110	I forgot to attach my W-2s when I mailed my return. What do I do?	178	What should I do if I amend my federal tax return or my federal return was changed by the IRS?
112	I have not received a W-2. What do I do?	180	I received a notice that did not show all payments made. How do I get credit for them?
113	What is the Pension Benefits Income Deduction?	190	How can I purchase a State of Maine Park Pass?
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150	How do I complete Schedule NR?	196	Do I qualify for Injured Spouse status?
152	How do I complete Schedule NRH?	197	What if I file or pay late?
154	How do I complete Schedule 3?	198	Is there a penalty for not paying enough estimated tax?

IMPORTANT TAX CHANGES

USE TAX. (36 M.R.S.A. § 1861-A). For tax years beginning after 2002, use tax on items costing more than \$5,000 must now be reported and paid by the 15th day of the month following its purchase. Payment of use tax on these items cannot be postponed to the due date of the income tax return.

COMBAT CASUALTIES. (36 M.R.S.A. § 5116). For tax years beginning after 2002, taxpayers whose federal income tax liability is forgiven under IRC § 692 due to a combat casualty are similarly granted a waiver from Maine income tax for the same period or periods.

PENSION INCOME DEDUCTION. (36 M.R.S.A. § 5122(2)(M)). The law clarifies that distributions from an eligible deferred compensation plan under Internal Revenue Code § 457(b) made prior to age 55 qualify for the pension deduction only if the distribution is made as part of equal periodic distributions for the life of the primary recipient or the joint lives of the primary recipient and the primary recipient's designated beneficiary. The law also clarifies that distributions from eligible retirement plans do not qualify for the deduction if the distributions are subject to the federal additional tax on early distributions under section 72(t) of the Internal Revenue Code.

QUALIFIED TUITION ADD-BACK. (36 M.R.S.A. § 5122(1)(Q)). For tax years beginning on or after January 1, 2003, the amount of qualified tuition and other educational expenses deducted under Code § 222 must be added back on the Maine return.

NATIONAL HEALTH SERVICE CORPS SCHOLARSHIP PROGRAM & ARMED FORCES HEALTH PROFESSION SCHOLARSHIP AND FINANCIAL ASSISTANCE PROGRAM. (36 M.R.S.A. § 5122(1)(S)). For tax years beginning in 2003, 2004 and 2005, income received from the National Health Service Corps Scholarship Program and the Armed Forces Health Profession Scholarship and Financial Assistance Program that is not included in federal adjusted gross income must be added back.

STUDENT LOAN INTEREST. (36 M.R.S.A. § 5122(1)(V)). For tax years beginning in 2003, 2004 and 2005, student loan interest paid after 60 months from the start of the repayment period that is deducted on the federal income tax return must be added back.

STANDARD DEDUCTION AMOUNTS. (36 M.R.S.A. § 5124-A). For tax years 2003, 2004 and 2005, Maine will not conform to federal increases in the standard deduction amounts.

CHILD CARE CREDIT. (36 M.R.S.A. §§ 5218(1) & (2)). For tax years beginning in 2003, 2004 and 2005, the Maine child care credit is reduced from 25% to 21.5% of the federal child care credit.

EARNED INCOME CREDIT. (36 M.R.S.A. § 5219-S). For tax years beginning in 2003, 2004 and 2005, the Maine earned income credit is reduced from 5% to 4.92% of the federal earned income credit.

NONRESIDENT MAINE-SOURCE INCOME. (36 M.R.S.A. § 5142(1)). Provisions governing Maine-source income of nonresident individuals are amended to include payments received from 3rd parties for the transfer of rights to future proceeds related to Maine State Lottery or Tri-state Lotto tickets purchased in Maine.

CREDIT FOR TAXES PAID TO ANOTHER JURISDICTION. (36 M.R.S.A. § 5217-A). The individual credit for taxes paid to another state is clarified to relate only to income derived from sources in that other state determined in the same manner as Maine-source income is determined under 36 M.R.S.A. § 5142 for nonresident individuals.

BONUS DEPRECIATION ADD-BACK & SECTION 179 EXPENSING. (36 M.R.S.A. §§ 5122(1)(N); 5122(2)(Q), (R), (S); 5200-A(1)(N), 5200-A(2)(L), (M), (N), (O)). Maine will not conform to the bonus depreciation and section 179 expense deduction increases allowed under recent federal legislation. The federal bonus depreciation is increased from 30% to 50% for eligible property acquired after May 5, 2003 and placed in service before 2006. Also, the IRC section 179 expense deduction is increased as follows for eligible property placed in service in tax years beginning after 2002 and before 2006: 1) the deduction limit is increased from \$25,000 to \$100,000; 2) the phase-out threshold is increased from \$200,000 to \$400,000; and, 3) certain off-the-shelf computer software is includable as eligible property for purposes of the section 179 deduction. The addition modification for the net effect of the bonus depreciation includes both 30% and 50% claims. An addition modification is also enacted to add back any additional section 179 expense deduction claimed. Taxpayers will be allowed to recover these add-backs in future years. The bonus depreciation add-back required for taxable years beginning in 2002 may be recovered in equal installments over the remaining life of the asset beginning in taxable years that begin in 2004. Add-backs for both the bonus depreciation and section 179 property required in taxable years beginning in 2003, 2004 and 2005 may be recovered 5% in the year following the year the eligible property is placed in service and 95% in equal installments over the remaining life of the asset beginning 2 years following the year the property is placed in service. For purposes of section 179 property, the remaining life of the asset is determined as though section 179 of the Internal Revenue Code did not apply.

NET OPERATING LOSS. (36 M.R.S.A. §§ 5122(1)(D), 5200-A(1)(B)). Beginning with the 2002 tax year, taxpayers will no longer be required to add back, in the year of the loss, net operating losses being carried back for federal income tax purposes. Federal losses can now be used to offset Maine addition modifications in the year of the loss.

ALTERNATIVE MINIMUM TAX. (36 M.R.S.A. § 5203-A(1)(C)). For tax years beginning in 2003 and 2004, Maine decouples from the increase in the federal exemption amounts applicable to the alternative minimum tax. In calculating Maine minimum tax, the increased federal amounts are disallowed.

PASS-THROUGH ENTITY WITHHOLDING. (36 M.R.S.A. §§ 5250-B, 5251, 5253). All pass-through entities doing business in Maine, beginning in 2003, must withhold income taxes from nonresident owners. The withholding is based on the nonresident member's share of Maine-source income and the amount withheld is based on the highest appropriate tax rate (8.5% for individuals). Trusts are included in the definition of pass-through entity for this withholding requirement. If the nonresident member's share of Maine-source income for the current or prior year is less than \$1,000, the withholding requirement is waived. Other exemptions from the withholding requirement may also apply. Pass-through entities will be required to file returns and make payments quarterly, except that for calendar year 2003, only one annual return and one annual payment will be required, due January 31, 2004. Visit the Maine Revenue Services Web site for more information or call (207) 626-8475 (option 4).

Maine Revenue Services Taxpayer Privacy Policy

Maine Revenue Services ("MRS") maintains the highest standards in handling personally identifiable taxpayer information. Taxpayers have the right to know what information is kept on file about them, to have reasonable access to it, and to receive a copy of their file. Under penalty of law, employees and agents of MRS are prohibited from willfully inspecting information contained on any tax return for any purpose other than the conduct of official duties. In addition, MRS employees and agents are prohibited from disclosing tax information to anyone other than the taxpayer except in a limited number of very specific circumstances. No unassociated third parties may receive information pertaining to tax returns without written permission from the affected taxpayer except as allowed under 36 M.R.S.A. § 191. Communications that do not meet the definition of tax information are subject to the general confidentiality and public inspection provisions of Maine's "Freedom of Access" laws. When confidential taxpayer information is stored by MRS, it is kept in a secure location where it is accessible only to authorized employees and agents of MRS. If you have any questions regarding the Privacy Policy, please contact MRS at 1 (207) 626-8475.

Record-keeping Requirements

Keep a copy of your Maine income tax return, including worksheets, and supporting documents (such as W-2 and 1099 forms) for the same period required for keeping your federal income tax records. This is generally 3 years from the date the return was filed. You should keep some records longer. For example, keep property records (including those on your home) as long as they are needed to calculate the basis of the original or replacement property. See 36 M.R.S.A. § 135.

Did you know?

THE STATE TREASURER IS
HOLDING \$69,500,000 OF LOST OR
UNCLAIMED FUNDS FOR MAINE CITIZENS
SOME OF IT MAY BE YOURS!
TO SEARCH FOR YOUR NAME, VISIT:
www.maine.gov/treasurer/property.htm



GENERAL INSTRUCTIONS

SHOULD I FILE A MAINE INCOME TAX RETURN? If you are a resident of Maine who is required to file a federal income tax return, you must file a Maine income tax return. If you are not required to file a federal return but do have income subject to Maine income tax resulting in a Maine income tax liability, a Maine return must be filed. **You do not have to file a Maine income tax return if you meet all of the following requirements: 1) your Maine taxable income is \$2,000 or less, 2) you claim yourself as an exemption on your return, AND 3) you are not subject to the Maine Minimum Tax.** However, you must file a return to claim any refund due to you.

If you are a nonresident who has income from Maine sources resulting in a Maine income tax liability, you must file a Maine income tax return. However, you may not be required to file if your Maine income is less than \$6,000 or the number of days worked in Maine is 20 or less. See 36 M.R.S.A. § 5142(8).

Am I a Resident, Part-Year Resident, or Nonresident?

To determine your residency status for 2003, read the following and check the proper box. Retain this worksheet for your records.

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

RESIDENCY WORKSHEET

☐ **Full-Year Resident:**

(1) Maine was my domicile for the entire year of 2003;

OR

(2) I maintained a permanent place of abode in Maine for the entire year and spent a total of more than 183 days in Maine.

☐ **Part-Year Resident:**

I was domiciled in Maine for part of the year and was not a full-year resident as defined in (2) above.

IF YOU ARE A PART-YEAR RESIDENT, YOU MUST FILE FORM 1040ME WITH SCHEDULE NR OR NRH.

☐ **Nonresident:**

I was not a resident or part-year resident in 2003, but I do have Maine-source income. **Note: If you filed as a nonresident alien on your federal income tax return, file as a nonresident alien on your Maine income tax return, Form 1040ME. Follow the federal filing requirements for filing status, number of exemptions, federal adjusted gross income, and itemized deductions.**

IF YOU ARE A NONRESIDENT, YOU MUST FILE FORM 1040ME WITH SCHEDULE NR OR NRH.

For additional information on determining Maine residency, see the "Maine Revenue Services Guidance to Residency Status" brochure which can be downloaded at www.maine.gov/revenue or call the forms line at (207) 624-7894.

I AM IN THE ARMED FORCES. WHAT IS MY RESIDENCY STATUS?

Maine Resident: A Maine resident who enters the U.S. armed forces remains a Maine resident throughout the period of military service (even when absent from Maine on military orders) and is subject to the same filing requirements as any other Maine resident. This remains true unless you take legal action to change your residency (domicile) to another state.

Nonresident: If you are not a Maine resident, but are stationed in this state by military orders, your military income is not subject to Maine tax. However, if you or your spouse earned non-military pay in Maine resulting in a Maine income tax liability, you must file Form 1040ME with Schedule NR or NRH.

Instructions for Married Couples:

WE ARE BOTH FULL-YEAR MAINE RESIDENTS. HOW DO WE FILE WITH MAINE? You must file a Maine return using the same filing status as properly used on your federal return.

I AM A FULL-YEAR MAINE RESIDENT, BUT MY SPOUSE IS NOT. HOW SHOULD WE FILE? If you filed a joint federal return you have two options:

(1) You can choose to file a joint Maine return as if both of you were full-year Maine residents;

OR

(2) Each can file a Maine return as a single individual using **Form 1040ME with Schedule NRH**. Each return must show the proper residency status. You may choose this option only if you filed a joint federal return. Otherwise, you must file a Maine return using the same filing status as properly used on your federal return.

WE ARE BOTH NONRESIDENTS, FILED A JOINT FEDERAL RETURN, BUT ONLY ONE SPOUSE HAS MAINE-SOURCE INCOME.

You have two options:

(1) You can choose to file a joint Maine return and determine your joint tax liability as nonresidents using **Form 1040ME with Schedule NR**;

OR

(2) The spouse who has Maine-source income can choose to file a return as a single individual using **Form 1040ME with Schedule NRH**.

WE ARE BOTH NONRESIDENTS AND BOTH HAVE MAINE-SOURCE INCOME. You must file a Maine return using the same filing status as properly used on your federal income tax return, and you must complete **Form 1040ME and Schedule NR**.

WHEN MUST I FILE MY RETURN? No later than April 15, 2004.

**RETURN
DUE DATE:**

April 15, 2004

APRIL 2004						
SUN	MON	TUE	WED	THU	FRI	SAT
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	

WHAT IF I NEED MORE TIME TO FILE? If you are unable to file your return by Thursday, April 15, 2004, Maine allows an automatic six-month extension of time to file. Requests for additional time to file must be submitted in writing prior to the expiration of the 6-month period. Generally, the total extension period cannot exceed 8 months.

CAUTION: AN EXTENSION TO FILE YOUR MAINE RETURN IS NOT AN EXTENSION FOR PAYMENT OF TAX. If you owe tax, you must pay at least 90% of that amount by the original due date for filing your return (**April 15, 2004** for calendar-year filers) in order to avoid the penalty for late payment of tax. The remaining 10% must be paid when the return is filed on or before October 15, 2004 in order to avoid the failure-to-pay penalty. However, interest is charged on any tax paid after the original due date of your return.

Remit your extension payment with the payment voucher on page 8 by the original due date for filing your Maine return to: Maine Revenue Services, PO Box 9114, Augusta, ME 04332-9114. If you make a payment prior to filing your return, you must use a Long Form (1040ME) when you file your return.

WHERE DO I GET FORMS? Income tax booklets are available at most banks, public libraries, and post offices located in Maine. You may also download forms from the Internet at www.maine.gov/revenue or order forms by calling 1 (207) 624-7894. **Note: you must file an original or downloadable state form – photocopies are not acceptable.**

MAY I ROUND TO WHOLE DOLLARS? Yes. Round down to the next lower dollar any amount less than 50 cents. Round up to the next higher dollar any amount 50 cents or greater.

I AM GETTING A REFUND THIS YEAR. WHEN WILL I GET MY CHECK? Please allow at least eight weeks for your refund to arrive before you contact us. For automated information about the status of your refund request, visit our Web site at www.maine.gov/revenue or call 1 (207) 626-8461.

WHAT SHOULD I DO IF THERE IS A CHANGE IN MY MAINE TAX LIABILITY? You must file a Maine amended return if you file a federal amended return, if the Internal Revenue Service makes a change to your federal return, or if your Maine tax liability changes for any other reason. Individuals must file a Maine amended return (1040X-ME) within 90 days after filing a federal amended return or after receiving final determination of any change by the Internal Revenue Service. Maine imposes a penalty for failure to notify the state of these changes. When filing a Maine amended return, attach a copy of your federal amended return (Form 1040X) or the Internal Revenue Service agent's report to your form. If the change is to the Maine return only, include a description of the change on page 2 of Form 1040X-ME.

WHAT IF A TAXPAYER DIES? When an individual dies before filing a tax return for a given year, a personal representative or surviving spouse must file a return for the decedent. If the decedent was single and a refund is due, attach Form 1310ME (Statement of Person Claiming Refund Due a Deceased Taxpayer) to the return. A surviving spouse may claim a refund by filing a joint return with the decedent without Form 1310ME. The surviving spouse may file a joint return with the decedent provided similar filing was followed for federal purposes. Write **deceased** above the deceased taxpayer's name. Enter the date of death in the spaces above the signature area on your return.

WHAT IF THE FEDERAL TAX IS FORGIVEN DUE TO A COMBAT CASUALTY? A taxpayer whose federal income tax liability is forgiven under IRC § 692 due to a combat casualty is similarly forgiven from Maine income tax for the same period(s). To request tax forgiveness, include with your Maine return a statement that shows the computation of Maine tax liability before any amount is forgiven and the amount that is to be forgiven along with any other documentation supporting your claim.

WHAT IF I AM UNABLE TO PAY MY TAXES? If you are unable to pay your taxes in full, you should file your return by the due date and request, in writing, a payment plan. In your request, give your name, social security number, and the amount of money you can pay and indicate how often you can make that payment (example: \$25 per week). Your first payment should be submitted with the request and you should continue to make the payments as you have indicated until Maine Revenue Services contacts you. Indicate your social security number and tax year on the memo portion of your check or money order. A payment plan request will not stop interest or penalties from being added to the tax balance. Requests should be forwarded to Maine Revenue Services, Compliance Division, 888 State House Station, Augusta, Maine 04332-0888. Also, you may call 1 (207) 621-4300 or e-mail to compliance.tax@maine.gov.

WHAT IF I FILE OR PAY LATE? You will be charged interest at 6% per year, compounded monthly, on income tax not paid by the due date (April 15, 2004 for calendar-year filers). **An extension allows only additional time to file; it does not allow additional time for payment of tax due or prevent accrual of interest.**

In addition to interest, a penalty is assessed for late filing. A separate penalty is assessed for the late payment of tax. The **penalty for late filing** is \$25 or 10% of the tax due, whichever is greater. If a tax return is not filed upon demand, the penalty for late filing is 100% of the tax due. The **penalty for late payment** of the tax is 1% per month up to a maximum of 25%. Both penalties are assessed when the return is filed late and the tax is paid late. The law also provides for penalties for underpaying estimated tax, preparing or filing a fraudulent income tax return, and for understating income.

WHAT IF I AM AN INNOCENT OR INJURED SPOUSE? Maine Revenue Services acknowledges Innocent and Injured Spouse Claims (see federal Form 8379 or Form 8857 and related instructions). The spouse is not required to request federal relief prior to requesting state relief. For more information call the Compliance Division of Maine Revenue Services at 1 (207) 624-9595 or e-mail to compliance.tax@maine.gov. If you believe that your refund may be set off to pay debt owed to another agency, you must contact that agency directly to request injured spouse relief.

SHOULD I CHANGE MY INCOME TAX WITHHOLDING FOR 2004? You may need to review your withholding if the amount of your refund or balance due is large. A married couple with two incomes may choose to use the optional withholding table designed for two-income families. See your employer for details. For withholding questions, contact Maine Revenue Services at 1 (207) 626-8475 or e-mail to withholding.tax@maine.gov.

WHO MUST FILE AND PAY ESTIMATED TAX? Generally, you must pay estimated tax if your tax after subtracting withholding and other allowable credits is \$1,000 or more **and** if the tax liability for the prior year was \$1,000 or more. Equal installments of estimated tax are due on April 15, June 15, September 15, and January 15. Form 1040ES-ME is available at www.maine.gov/revenue or by calling 1 (207) 624-7894.

IS THERE A PENALTY FOR NOT PAYING ENOUGH ESTIMATED TAX? Yes. If you did not pay enough estimated tax or have enough tax withheld from your earnings by any due date for paying estimated tax, you may be subject to a penalty. For calendar year 2003, the underpayment penalty is 7%, compounded monthly. For calendar year 2004, the penalty is 6%, compounded monthly.

If your 2003 tax liability is \$1,000 or more, you should refer to Form 2210ME, Underpayment of Estimated Tax by Individuals.

WHAT IF I AM MOVING? Let us know your new address. E-mail: income.tax@maine.gov, or write: **Maine Revenue Services, P.O. Box 9100, Augusta, Maine 04332-9100.**

SPECIFIC INSTRUCTIONS — FORM 1040ME

Note: The form is designed to comply with optical scanning requirements. The spaces outlined in red must be completed carefully in black or blue ink. Letters and numbers must be entered legibly within the outline area. Letters must be in upper case only. Name, address, etc., start on the left; dollar amounts start from the right. For example:

Enter letters like this:

Your First Name I MA	MI A	Your Last Name SAMPLE
Spouse's First Name	MI	Spouse's Last Name

Enter dollar amounts like this:

			2	2	4	9	5	.	0	0
--	--	--	---	---	---	---	---	---	---	---

Due to scanning requirements, only original forms and schedules may be submitted. PHOTOCOPIES ARE NOT ACCEPTABLE.

STEP 1: NAME, ADDRESS, SOCIAL SECURITY NUMBERS

Composite Return. For pass-through entities only: Check this box if this is a composite filing. A composite return may be filed by a pass-through entity on behalf of nonresident members. You must complete and enclose Schedule 1040C-ME and Schedule NRC with your composite return. For more information on composite filing and forms, visit our Web site at www.maine.gov/revenue.

Name and Address. If you have a pre-printed label (located on the front cover of this booklet) and your name and address are correct, peel it off and place it on your completed Form 1040ME **inside the red dotted lines**. (NOTE: You will need to refer to the label in order to file an electronic return without having to file paper signature documents with Maine Revenue Services. For more information on electronic filing, visit our Web site at www.maine.gov/revenue.)

JOHN	A	SAMPLE	123456
MARY	A	SAMPLE	222331
ADDRESS LINE 1			
ATTN: MINNIE SAMPLE			
14 TEST DRIVE, APT 7			
AUGUSTA		ME	04330

If you do not have a pre-printed label or the name or address on the label is not correct, please print or type your name(s) and mailing address in the spaces provided. **Social Security Number(s):** You **must** enter your social security number(s) in the spaces provided.

Line 1. Maine Clean Election Fund. Check the box for you and/or your spouse if you want \$3 of your tax dollars to be applied to the Maine Clean Election Fund. This fund was established to finance the election campaign of certified Maine Clean Election Act candidates. *Please note that checking this box reduces General Fund revenue by the designated amount.*

Line 2. Commercial Farming or Fishing. Check this box if at least two-thirds of your gross income for 2003 was from commercial farming or fishing as defined by the Internal Revenue Code. Include your spouse's income in your calculation if you are filing a joint return.

STEP 2: FILING/ RESIDENCY STATUS, NUMBER OF EXEMPTIONS

Lines 3-7. Filing Status. Check the box for the filing status properly used on your federal income tax return. If you filed a married-joint federal return and one spouse is a nonresident or part-year resident, see the instructions for married couples on page 4. If you are filing married filing separately, be sure to include your spouse's name and social security number.

Lines 8-11. Residency Status. See General Instructions on page 4 to determine your residency status. Check the appropriate box on your return. **If you check the box on line 9, 10 or 11, enclose a copy of your federal return.**

Line 12. Age and Blindness. Check the appropriate boxes for you and your spouse if you or your spouse were 65 or over and/or blind for federal income tax purposes.

Line 13. Exemptions. Enter the total number of exemptions that you claimed on your federal return.

STEP 3: CALCULATE YOUR TAXABLE INCOME

Line 14. Federal Adjusted Gross Income. Enter the amount of income shown on your federal income tax return (federal Form 1040EZ, line 4 or 1040A, line 21 or 1040, line 34 or Telefile worksheet, line I). Enter negative amounts with a minus sign in the box immediately to the left of the number.

Line 15. Income Modifications. You must complete this line if you have income that is taxable by the state but not by the federal government (additions) or income that is taxable by the federal government but not by the state (subtractions). **Complete Schedule 1 on page 19 to calculate your entry for this line.** Enter negative amounts with a minus sign in the box immediately to the left of the number.

Nonresidents/Part-year residents: See instructions for Schedule NR or NRH.

Line 17. Deduction. If you itemize deductions on your Maine return (based on federal itemized deductions), you must file using the long form, 1040ME, and complete Schedule 2 on page 19. (NOTE: 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. In 2003, the Maine standard deduction amounts may differ from federal standard deduction amounts.

The Maine standard deduction amounts are listed below.

MAINE STANDARD DEDUCTION AMOUNTS:

SINGLE	\$4,750
MARRIED FILING JOINTLY OR QUALIFYING WIDOW(ER)	\$7,950
HEAD OF HOUSEHOLD	\$7,000
MARRIED FILING SEPARATELY	\$3,975

IF YOU CAN BE CLAIMED AS A **DEPENDENT** on another person's return, the standard deduction is the greater of \$750 or earned income plus \$250 (up to the standard deduction amount shown above for your filing status).

Additional Standard Deduction for Age and/or Blindness:

Unmarried (single or head of household): the additional amount is \$1,150 if the individual is 65 or over OR blind; \$2,300 if the individual is both 65 or over AND blind.

Married (whether filing jointly or separately) or a qualified widow(er): the additional standard deduction is \$950 if one spouse is age 65 or over OR blind; \$1,900 if one spouse is 65 or over AND blind; \$1,900 if both spouses are 65 or over OR blind; \$3,800 if both spouses are 65 or over AND blind, etc.

NOTE: If married filing separately, the additional deduction amounts pertaining to your spouse apply only if you can claim an exemption for him/her.

Line 18. Exemption. Multiply the total number of exemptions on line 13 by \$2,850 and enter the result on this line.

Caution: If you filed federal Form 1040EZ and answered "Yes" on line 5 of that form and line F of the "Worksheet for dependents who checked 'Yes' on line 5" is zero (see reverse side of federal Form 1040EZ), enter zero on line 18 of your Maine long form. If you answered "Yes" on federal Form 1040EZ, line 5 and line F of the worksheet is \$3,050, enter \$2,850 on line 18 of your Maine long form.

STEP 4: CALCULATE YOUR TAX

Line 20. Income Tax. Find the tax for the taxable income on line 19 in the tax table on pages 31 through 35.

Line 21. Tax Additions. See Maine Schedule A on page 21 and instructions beginning on page 10. If you are required to complete Section 1 of Schedule A, enter on this line the amount from line 4 of Maine Schedule A.

Line 22. Low-Income Tax Credit. If your taxable income, line 19, is \$2,000 or less, neither you nor your spouse (if married) is claimed as a dependent on somebody else's return, and you are not subject to the Maine Minimum Tax, you are entitled to a credit equal to the income tax that would normally be due. If you qualify, enter the amount from line 20 plus line 21 on this line. (**Note:** If you are subject to the **Maine Minimum Tax** you do not qualify for this credit). **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.

STEP 5: SUBTRACT YOUR TAX CREDITS

Line 24. Tax Credits. See Maine Schedule A on page 21 and instructions beginning on page 10. If you qualify for any of the credits listed, complete Section 2 of the Maine Schedule A. Enter the amount from line 27 of Maine Schedule A on this line.

Line 25. Nonresident Credit. Enter the amount of nonresident credit from either Maine Schedule NR, line 9 or Maine Schedule NRH, line 11. Attach the completed schedule and related worksheets to your return. **Also, enclose a copy of your federal return and all W-2 forms. If you were assigned to temporary duty outside Maine, also enclose copies of your TDY papers.**

Line 26. Net Tax. Subtract lines 24 and 25 from line 23. **Nonresidents only:** show negative amounts with a minus sign in the box to the left of the number. A negative amount represents unused business credits claimed on Schedule A that may be carried over. See instructions for Maine Schedule A.

STEP 6: CALCULATE YOUR TAX PAYMENTS

Line 28a. Maine Income Tax Withheld. Enter the total amount of Maine income tax withheld. Enclose (**do not staple or tape**) supporting W-2, 1099 and 1099ME forms. Unless the 1099 form is required as supporting documentation for another schedule or worksheet only send 1099 forms if there is State of Maine income tax withheld shown on them. Legible photocopies of your W-2 forms and 1099 forms on 8 1/2 by 11 inch paper are preferred.

Line 28b. 2003 Estimated Tax Payments and 2002 Credit Carried Forward. Enter the total amount of estimated taxes actually paid for 2003 and any 2002 credit carried forward. See General Instructions on page 5 for further explanation of estimated payments. **Nonresident individuals:** also enter on this line amounts withheld in 2003 on the sale of real estate in Maine. Enclose a copy of Form REW-1 to support your entry.

Line 28d. Refundable Child Care Credit. Enter the amount of refundable Child Care Credit from the Child Care Credit Worksheet, line 5 on page 22.

STEP 7: CALCULATE YOUR USE TAX, VOLUNTARY CONTRIBUTIONS, PARK PASSES

Line 31. Use Tax (Sales Tax). If you have purchased items for use in Maine from retailers who do not collect the Maine sales tax (such as businesses in other states and many mail order and internet sellers), you owe Maine use tax on those items. The use tax is calculated at the same rate as the sales tax. The rate of tax for purchases in 2003 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 .04% (.0004) or use the table below. **NOTE:** If you use the percentage method or the table and owe use tax on items that cost \$1,000 or more, you must add the tax on those items to the percentage or table amount. Use Tax on items that cost more than \$5,000 must be reported on an individual use tax return by the 15th day of the month following its purchase. The use tax may be reviewed. If it is determined that you owe more use tax than what is shown on your return, you may be subject to an assessment for the additional use tax plus interest and penalty.

USE TAX TABLE

Maine Adjusted Gross Income	Use Tax
<u>At Least</u>	<u>Less Than</u>
<u>\$</u>	<u>\$</u>
0	6,000
6,000	12,000
12,000	18,000
18,000	24,000
24,000	30,000
30,000	36,000
36,000	42,000
42,000	48,000
48,000	54,000
54,000	60,000
60,000 and up	—

Line 32. Voluntary Contributions and Park Passes. Enter the total of your voluntary contributions and state park pass purchases from Schedule CP, line 10. See page 23.

STEP 8: CALCULATE YOUR REFUND OR BALANCE DUE

Line 34b. Refund. Refunds of \$1.00 or more will be issued to you. Checks that are returned to us cannot be remailed until the correct address is known.

Lines 34c-34e. Direct Deposit of Refund. You may have your refund directly deposited into your checking or savings account (if it is \$5,000 or less) or to an existing NextGen College Investing Plan® Account (NextGen Account). (The NextGen Program is administered by the Finance Authority of Maine.) **ENTRIES MUST BE ACCURATE.** You should call your bank to make sure your direct deposit will be accepted and to get the correct routing number and account number. Fill in the requested information on lines 34c, 34d and 34e.

34c. Routing Number ("RTN"): The routing number must be 9 digits. The RTN must begin with 01 through 12 or 21 through 32. If it does not, the direct deposit will be rejected and a refund check will be sent instead. (**NOTE:** If you are directing your refund to your NextGen account, enter the following RTN: **043000261**).

34d. Bank Account or NextGen Account Number: Your account number can be up to 17 characters (both numbers and letters). Include hyphens, but omit spaces and special symbols. Enter the number from left to right and leave any unused boxes blank. (**NOTE:** If your account number is listed incorrectly or is invalid, the direct deposit will be rejected and a refund check will be sent instead.)

34e. Type of Account: Indicate whether the account is a checking, savings, or NextGen account. NOTE: 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. Some banks will not allow a joint refund to be deposited into an individual account. Refunds directed to your NextGen account are subject to the terms and conditions of the Program Description and Participant Agreement and any Supplement(s). You may only direct your refund to one NextGen Account.

Sample Check

JOHN DOE
JANE DOE
123 Main St
Anyplace, ME 04000

PAY TO THE ORDER OF _____ \$ _____
DOLLARS

ANYPLACE BANK
Anyplace, ME 04000

For _____

I: 250250025 : 202020 " 86 " 1234

1234
15000000000

Routing number (line 34c)
Account number (line 34d)
Do not include the check number

Note: The routing and account numbers may be in different places on your check.

Concerned About the Rising Cost of College?

Maine has a way to assist families in preparing for higher education costs—the *NextGen® Matching Grant Program*. Qualified families can receive a \$200 Initial Matching Grant when opening an account with just \$50. Though there are income limits to receive matching grants, anyone, regardless of income, can start a NextGen® Account. Call the Finance Authority of Maine at 1-800-228-3734 or visit www.famemaine.com for more information.



Line 35b. Underpayment Penalty. If line 27 less line 28a is \$1,000 or more, use Form 2210ME to see if you owe an underpayment of estimated tax penalty. To obtain Form 2210ME, download the form at www.maine.gov/revenue or call 1 (207) 624-7894.

Line 35c. Total Amount Due. This is the amount you owe. Do not send cash. If the amount you owe is less than \$1.00, do not pay it. Enclose (**do not staple or tape**) a check or money order payable to Treasurer, State of Maine. Write your social security number on your check or money order. We will send you a receipt for your payment only if you request it in writing and if you include a stamped, self-addressed envelope with your request.

Line 36. FOR MAINE RESIDENTS ONLY: Maine Residents Property Tax and Rent Refund Program. Check this box if you would like to receive a 2004 Maine Residents Property Tax and Rent Refund Application. *The Maine Residents Property Tax and Rent Refund program is a property tax relief program for qualified homeowners or renters who live in Maine. Although the 2004 program may change, the 2003 program was generally available to Maine residents with household income less than \$46,300 for multi-member households or less than \$29,900 for single-member households. Also, your property taxes must have been greater than 4% of your income or your rent must have been greater than 22% of your income. The application period is August 1, 2004 through December 31, 2004. THE APPLICATION WILL BE MAILED TO YOU IN AUGUST 2004 unless your income on line 16 exceeds the income limits for this program.*

THIRD PARTY DESIGNEE. If you would like to allow another person to discuss your 2003 Maine Individual Income Tax Return with Maine Revenue Services ("MRS"), check the "Yes" box. Also enter the person's name, phone number, and any 5-digit number the person chooses as their personal identification number ("PIN"). This PIN will be used to ensure MRS employees only speak with the individual you have designated. If you want the paid preparer who signed your return to discuss your return with Maine Revenue Services, enter "Preparer" on the line for Designee's Name and the selected 5-digit PIN.

If you check the "Yes" box, you are authorizing Maine Revenue Services to call, or accept information from, the person you have chosen if there are any questions or if additional information is needed to process your tax return.

This authorization will automatically end no later than the due date (without regard to extensions) for filing your 2004 tax return. This is April 15, 2005, for most people.

NOTE: Use the form below only if you are making a payment.

2003
1040EXT-ME

STATE OF MAINE EXTENSION PAYMENT VOUCHER for INDIVIDUAL INCOME TAX

0300940₀₀

YOUR FIRST NAME _____ INITIAL _____ YOUR LAST NAME _____ YOUR SOCIAL SECURITY NUMBER _____

SPOUSE'S FIRST NAME _____ INITIAL _____ SPOUSE'S LAST NAME _____ SPOUSE'S SOCIAL SECURITY NUMBER _____

ADDRESS (NUMBER and STREET) _____

CITY _____ STATE _____ ZIP CODE _____

AMOUNT OF PAYMENT
\$ _____ , _____ . _____

If you make a payment using this voucher, you must use a Long Form (1040ME) when you file your return.

NOTE: If you are married and file a joint return with your spouse, enter your spouse's name and social security number in the spaces provided.

Write your social security number on your check.

Detach this voucher and mail with check or money order payable to "TREASURER, STATE OF MAINE" to:
Maine Revenue Services, P.O. Box 9114, Augusta, ME 04332-9114

SPECIFIC INSTRUCTIONS for MAINE SCHEDULES

SCHEDULE 1 — INCOME MODIFICATIONS — See page 19

Line 1. ADDITIONS to federal adjusted gross income. *Also include adjustments for the taxpayer's distributive share of such items from partnerships and S Corporations.*

Line 1a. Income from municipal and state bonds, other than Maine. Enter the income from municipal and state bonds, other than Maine, that is not included in your federal adjusted gross income. For example, enter interest from City of New York bonds on this line. However, do not enter interest from Portland, Maine bonds.

Line 1b. Net Operating Loss Recovery Adjustment. Enter on this line any amount of net operating loss carried to the tax year that has been previously used to offset the modifications provided by 36 M.R.S.A. § 5122(1). For more information and examples, go to the MRS Web site at www.maine.gov/revenue.

Line 1c. Maine State Retirement Contributions. Enter the amount of your 2003 Maine State Retirement Contributions on this line. To calculate this amount, subtract your federal wages from your state wages appearing on your 2003 State of Maine W-2 form. These contributions are tax deferred for federal tax, but are subject to Maine income tax.

Line 1d. Fiduciary Adjustment - additions only. If applicable, enter your share of the fiduciary adjustment (36 M.R.S.A. § 5122(3)). You must attach a copy of your federal Schedule K-1 to verify your share of income.

Line 1e. Bonus Depreciation/Section 179 Expense Add-back. For tax years beginning in 2003, federal adjusted gross income must be increased by the net effect of the following amounts reflected in federal adjusted gross income: **1)** 30% bonus depreciation deduction claimed in accordance with Section 101 of the federal Jobs Creation and Worker Assistance Act of 2002, Public Law 107-147; **2)** 50% bonus depreciation deduction claimed in accordance with Section 201 of the federal Jobs and Growth Tax Relief Reconciliation Act of 2003, Public Law 108-27; and, **3)** increase in section 179 expense due to 2003 federal law changes in Section 202 of the federal Jobs and Growth Tax Relief Reconciliation Act of 2003, Public Law 108-27 (the deduction limit increase from \$25,000 to \$100,000; the phase-out threshold increase from \$200,000 to \$400,000; and certain off-the-shelf computer software includable as eligible property for purposes of the section 179 deduction). The amount of this modification is determined by first recalculating the depreciation deduction and section 179 expense on federal Form 4562 exclusive of all bonus depreciation and the section 179 expense increases listed above. Enter on line 1e the difference between this recalculated depreciation/section 179 expense amount and the original depreciation/section 179 expense claimed for federal income tax purposes. Enclose both the actual and pro forma versions of federal Form 4562 with your Maine return. For more information and examples go to the MRS Web site at www.maine.gov/revenue.

Line 1f. 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 claimed as a business expense for federal tax purposes that are included in the investment credit for the high-technology investment tax credit; • qualified tuition and other education expenses deducted on federal Form 1040, line 26, or Form 1040A, line 19 • student loan interest deduction (amounts based on payments made after 60 months from the

start of the repayment period) on federal Form 1040, line 25, or Form 1040A, line 18 • amounts received from the National Health Service Corps Scholarship Program or the Armed Forces Health Professions Scholarship and Financial Assistance Program. **Attach supporting documentation when claiming an amount on this line.**

Line 2. SUBTRACTIONS from federal adjusted gross income. **NOTE:** You may only subtract the items listed below on this schedule. *Also include adjustments for the taxpayer's distributive share of such items from partnerships and S Corporations.* If you are a part-year resident or a nonresident and have non-Maine-source income, see Schedule NR or NRH included in this booklet. If you are a resident of Maine and have income taxed by another state, see Schedule 3 on page 22.

Line 2a. U.S. Government Bond Interest. Enter your income from direct obligations of the United States Government, such as Series EE and Series HH Savings bonds, U.S. Treasury bills and notes. Include on this line only the amount of interest included in your federal adjusted gross income.

Line 2b. State Income Tax Refund (only if included in federal income). If you include a state or local income tax refund on line 10 of federal Form 1040, enter the amount on this line.

Line 2c. Social Security and Railroad Retirement Benefits included in federal adjusted gross income. Social Security benefits issued by the U. S. Government and Railroad Retirement benefits (Tier 1 and Tier 2) issued by the U.S. Railroad Retirement Board are not taxed by the State of Maine. Also, unemployment and sick benefits issued by the Railroad Retirement Board are not taxable to Maine. However, benefits issued by the Canadian Railroad Retirement Board are taxable as Maine income.

Line 2d. Pension Income Deduction. Enter the amount from line 8 of the Worksheet on page 20. You must include copies of your 1099 forms to verify the deduction amounts claimed.

Line 2e. Interest from Maine Municipal General Obligation Bonds included in federal adjusted gross income. You may have interest from Maine Municipal General Obligations included in your federal adjusted gross income. Interest from these bonds is exempt from state income tax, even if taxed on the federal return. If you have interest of this type included in your federal adjusted gross income, enter the amount on this line.

Line 2f. Premiums for Long-Term Care Insurance. Enter on this line premiums paid for long-term care insurance. To qualify, the insurance policy on which the premiums are paid 1) must 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) *must be certified by the Maine Bureau of Insurance*. Premiums claimed must be reduced by any premiums claimed as Maine itemized deductions (complete the worksheet on page 20).

Line 2g. Maine State Retirement System Pick-Up Contributions. Enter contributions paid to you in 2003 that have been previously taxed by the state. Use this line only if you retired after 1988 and are receiving retirement benefits from the Maine State Retirement System (MSRS). To calculate the amount for this line, subtract the state taxable gross amount from the federal taxable gross amount shown on the check stub of your last pension check received from MSRS in 2003. Also enter on this line MSRS rollover amounts previously taxed by the state, whether or not included in federal adjusted gross income.

Line 2h. Federal Work Opportunity Credit. Enter on this line the amount equal to your federal Work Opportunity Credit.

Line 2i. Fiduciary Adjustment - deductions only. If applicable, enter your share of the fiduciary adjustment (36 M.R.S.A. § 5122(3)). You must attach a copy of your federal Schedule K-1 to verify your share of income.

Line 2j. Other Deductions. Enter on this line: Maine Lottery or Tri-State Lottery winnings received in 2003 won prior to January 1, 1987; settlement payments received by Holocaust victims that are included in federal adjusted gross income; account proceeds from a Family Development Account administered by FAME; net operating losses carried forward from previous tax years pursuant to 36 M.R.S.A. § 5122(2)(H) or § 5122(2)(P); earnings from fishing

operations that were contributed to a capital construction fund; withdrawals from Qualified State Tuition Programs established pursuant to 20-A M.R.S.A. § 11479 that were used for paying higher education expenses; and income from investments in the Northern Maine Transmission Corporation. Also enter on this line 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. Except for net operating losses carried forward from previous tax years pursuant to 36 M.R.S.A. § 5122, enter only amounts included in federal adjusted gross income. **Attach supporting documentation when claiming an amount on this line.**

SCHEDULE 2 — ITEMIZED DEDUCTIONS — See page 19

Line 4. Total Itemized Deductions. Federal Form 1040. Enter your total itemized deductions as shown on federal Schedule A, line 28.

Line 5a. Income Taxes Imposed by this State or any other taxing Jurisdiction included in Line 4. Enter the total of state and local income taxes included in line 4. **Note:** If line 14, Form 1040ME, exceeds \$139,500 (\$69,750 if married filing separate), complete the worksheet on page 20 to calculate the amount for line 5a.

Line 5b. Deductible costs, included in Line 4, incurred in the production of Maine exempt income. Enter any interest or other expense items attributable to income not taxable under Maine law.

Line 6. 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 4.

SCHEDULE A — MAINE TAX ADJUSTMENTS — See page 21

NOTE: If you file **Schedule NRH**, multiply the joint amount of each applicable Tax Addition and the Tax Credits on lines 5 and 7 by the percentage listed on Schedule NRH, Column B, line 7.

SECTION 1 - TAX ADDITIONS:

Nonresidents: For lines 1 and 2, do not include amounts based on pension income otherwise exempt from state taxation by federal law (Public Law 104-95). Also, for lines 1 through 3, include only amounts based on income derived from Maine sources (see 36 M.R.S.A. § 5142 and MRS Rule 806).

Line 1. RETIREMENT PLAN DISTRIBUTIONS. If you choose to compute a separate federal tax on a lump-sum distribution from a retirement plan, you are subject to an additional Maine tax equal to 15% of the federal tax. **NOTE:** Distributions of Maine State Retirement System contributions previously taxed by Maine are not subject to this special tax.

Line 2. EARLY DISTRIBUTION FROM QUALIFIED RETIREMENT PLANS. If you 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 relative to Maine State Retirement System contributions previously taxed by Maine are not subject to this special tax.

Line 3. MAINE MINIMUM TAX. Complete and enclose the Maine Minimum Tax Worksheet on page 24. Enter the amount from line 14 of the worksheet.

SECTION 2 - TAX CREDITS:

NOTE: Personal credits on lines 5, 6 and 7 taken by nonresident and part-year resident taxpayers must be 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. However, Maine business credits may be claimed in their entirety, up to the Maine tax liability. Carryover provisions may apply.

Line 9. MAINE SEED CAPITAL CREDIT. The Finance Authority of Maine ("FAME") administers this program. FAME issues a tax credit certificate after verifying the eligibility of the investor. The taxpayer must enclose a copy of the certificate with Schedule A, Form 1040ME when requesting a tax credit under this program.

This credit is limited to 50% of the Maine income tax due. Carryover provisions and other limitations apply. More information is available at www.famemaine.com/html/business/maineseed.htm or call FAME at 1 (207) 623-3263. **Complete and enclose the worksheet available at www.maine.gov/revenue or by calling 1 (207) 624-7894.** 36 M.R.S.A. § 5216-B.

Line 10. EMPLOYER-ASSISTED DAY CARE CREDIT. An employer may claim a credit for providing day care services for or paying day care expenses of employees. This credit is limited to the lowest of \$5,000, 20 percent of the cost incurred, or \$100 per child enrolled on a full-time basis. It cannot exceed the Maine income tax due. This credit doubles if the child care provided is quality child care as defined by 36 M.R.S.A. § 5219-Q(1). Carryover provisions apply. **Complete and enclose the worksheet available at www.maine.gov/revenue or by calling 1 (207) 624-7894.** 36 M.R.S.A. § 5217.

Line 11. INVESTMENT TAX CREDIT. Enter the amount of Investment Tax Credit that is carried forward to this tax year.

Line 12. FOREST MANAGEMENT PLANNING CREDIT. Once every 10 years an individual taxpayer is allowed a credit of up to \$200 for expenses incurred in developing a forest management and harvest plan for a parcel of forest land which is more than 10 acres. A professional forester who is not in the regular employ of the owner must prepare the plan. The taxpayer claiming the credit must attach to the income tax return a statement from the forester supporting the claim and a sworn statement that the credit has not been claimed in the previous 10 years. 36 M.R.S.A. § 5219-C.

Line 13. EMPLOYER-PROVIDED LONG-TERM CARE CREDIT. For tax years beginning on or after January 1, 2002, an employer may claim a credit for expenses incurred in providing long-term care policy coverage as part of an employee benefit package. To qualify, the insurance policy on which the premiums are paid must be certified by the Maine Bureau of Insurance or the policy must meet the federal definition for a long-term care insurance contract (IRC § 7702-B(b)). The credit is limited to the lowest of \$5,000, 20 percent of the cost incurred, or \$100 per employee covered. **Complete and enclose the worksheet available at www.maine.gov/revenue or by calling 1 (207) 624-7894.** 36 M.R.S.A. § 5217-C.

Line 14. JOBS AND INVESTMENT TAX CREDIT. A taxpayer, other than a public utility, may claim a tax credit for qualified jobs and investment subject to limitations. Eligibility for the credit requires the addition of **(1)** \$5 million of IRC § 38 property based on the Internal Revenue Code of 1954, as of December 31, 1985, § 38(b)(1), **and (2)** 100 new employees attributable to the investment in Maine during the 24 months after placing the property in service. This credit is limited to \$500,000 or the Maine income tax due, whichever is less. Jobs created between August 1, 1998 and October 1, 2001 must be covered by qualified retirement and health insurance plans and wages must be greater than the average per capita income in the labor market area in which the employee is employed. Carryover provisions apply. **Complete and enclose the worksheet available at www.maine.gov/revenue or by calling 1 (207) 624-7894.** 36 M.R.S.A. § 5215.

Line 15. SOLID WASTE REDUCTION INVESTMENT TAX CREDIT. Enter the amount of Solid Waste Reduction Investment Tax Credit that is carried forward to this tax year.

Line 16. RESEARCH EXPENSE TAX CREDIT. The credit equals 5% of qualified research expenses incurred during the taxable year that exceed the average qualified research expense for the previous three tax years, plus 7.5% of the basic research payments determined pursuant to IRC § 41(e)(1)(A). Only expenditures for research conducted in Maine qualify for the credit. The term “qualified research” is defined in IRC § 41(d). The credit is limited to the tax liability of the taxpayer. Carryover provisions apply. **Complete and enclose the worksheet available at www.maine.gov/revenue or by calling 1 (207) 624-7894.** 36 M.R.S.A. § 5219-K.

Line 17. RESEARCH & DEVELOPMENT SUPER CREDIT. Businesses whose research expenses increased by more than 50% over the average research expenses incurred in the 3 tax years immediately preceding June 12, 1997 qualify for the credit. The credit is equal to the excess over 150% of the 3-year average. It is limited to 50% of the net income tax due after other credits and may not reduce the taxpayer’s tax liability to less than the net tax liability in the preceding year after other credits. Carryover provisions apply. **Complete and enclose the worksheet available at www.maine.gov/revenue or by calling 1 (207) 624-7894.** 36 M.R.S.A. § 5219-L.

Line 18. HIGH-TECHNOLOGY CREDIT. Businesses **primarily** engaged in high-tech activities and that **(a)** lease, **(b)** purchase and use, **or (c)** purchase and lease computer equipment, electronic components and accessories, communications equipment or computer software placed in service in Maine and used in “high-technology activities” qualify. The credit is equal to the adjusted basis of eligible equipment for federal income tax purposes or the amount of lease payments made (by lessee) minus any lease payments received for the eligible equipment during the tax year. The lessor may claim the credit **only** if the lessee waives entitlement to the credit. The reimbursement period for the Business Equipment Tax Reimbursement must be reduced one year for each tax year the eligible equipment is included in the basis for the High-Technology Credit. Also, Maine taxable income must be increased by the amount of the investment credit base also claimed as a business expense for federal income tax purposes. Other limitations apply. Carryover provisions apply. **Complete and enclose the worksheet available at www.maine.gov/revenue or by calling 1 (207) 624-7894.** 36 M.R.S.A. § 5219-M.

Line 20. CREDIT FOR DEPENDENT HEALTH BENEFITS PAID. Employers that offer a qualified health benefit plan and that employ fewer than 5 employees may qualify for a credit equal to the lesser of 20% of the dependent health benefits paid by the employer **or** \$125 per employee with dependent health benefits coverage. A taxpayer that employs 5 or more employees after qualifying for the credit may continue to qualify for the credit for another 2 years. The credit is limited to 50% of the income tax due. The credit is subject to additional restrictions. Carryover provisions apply. **Complete and enclose the worksheet available at www.maine.gov/revenue or by calling 1 (207) 624-7894.** 36 M.R.S.A. § 5219-O.

Line 21. CLEAN FUEL CREDIT. The credit equals 25% of expenditures made or incurred from January 1, 2002 to December 31, 2005 for construction, installation of, or improvements to any filling station or charging station in Maine for the purpose of providing clean fuels to the general public for use in motor vehicles. **Complete and enclose the worksheet available at www.maine.gov/revenue or by calling 1 (207) 624-7894.** The credit automatically expires January 1, 2006. 36 M.R.S.A. § 5219-P.

Line 22. HISTORIC REHABILITATION CREDIT. The credit is equal to the amount of the federal credit for rehabilitation of certified historic structures located in Maine. The credit is nonrefundable and is limited to \$100,000 annually per taxpayer. The credit is subject to the same recapture provisions as under the Internal Revenue Code. **Complete and enclose the worksheet available at www.maine.gov/revenue or by calling 1 (207) 624-7894.** 36 M.R.S.A. § 5219-R.

Line 23. FAMILY DEVELOPMENT ACCOUNT CREDIT. This credit is available to contributors to family development matching fund accounts. The Finance Authority of Maine certifies the allowable credit for each contributor. A copy of the certificate must be attached to the return. The credit is nonrefundable and must be taken after all other credits. Amounts claimed may not be claimed as itemized deductions for Maine purposes. Other limitations apply. **Complete and enclose the worksheet available at www.maine.gov/revenue or by calling 1 (207) 624-7894.** 36 M.R.S.A. § 5216-C.

Line 24. QUALITY CHILD CARE INVESTMENT TAX CREDIT. Individual taxpayers making certified quality child care investments of no less than \$10,000 qualify for a credit equal to \$1,000 each year for 10 years, plus \$10,000 at the end of the 10-year period. The credit is nonrefundable; however, unused credit amounts may be carried forward until used. The Maine Department of Human Services (“DHS”), Office of Child Care and Head Start must certify eligible investments. For questions about quality child care services and the certification process, call DHS, Office of Child Care and Head Start at 1 (207) 287-5099. **Complete and enclose the worksheet available at www.maine.gov/revenue or by calling 1 (207) 624-7894.** 36 M.R.S.A. § 5219-Q.

Line 27. ALLOWABLE CREDITS. These credit amounts claimed on Schedule A are not refundable. The total credit claimed cannot exceed the Maine income tax otherwise due for the taxable year.

Do you owe a Maine Minimum Tax?

The following individuals must complete the Maine Minimum Tax Worksheet to determine whether they owe a Maine minimum tax:

- Individuals that have a federal tentative minimum tax on federal Form 6251, line 31;
- Individuals who do not have a federal tentative minimum tax on federal Form 6251, line 31, but who do have federal alternative minimum taxable income on federal Form 6251, line 28* plus any Maine addition income modifications (see Maine Schedule 1, lines 1a through 1f), the total of which is greater than the Maine minimum tax exemption amount (see page 24, line 4).

***NOTE:** If you are not subject to the federal alternative minimum tax, you will need to complete a federal Form 6251 in order to determine the amount of the federal alternative minimum taxable income on line 28.

If you exceed these thresholds, you must complete a Maine Minimum Tax Worksheet to determine whether you owe Maine minimum tax. See instructions and supporting Worksheets at www.maine.gov/revenue or call (207) 626-8475.

Line 2. The income modifications that apply to the Maine regular tax also apply to the Maine minimum tax. See Schedule 1 on page 19 and related instructions on pages 9 and 10 for a description of the Maine income modifications. To calculate the amount for line 2, complete and attach the **Worksheet for Line 2 (Maine AMT Modifications)** available at www.maine.gov/revenue or call (207) 626-8475. **The amount you enter on line 2 may be either a positive or negative number.**

Line 4. Enter on line 4 the appropriate amount from the table at line 4 on the Worksheet. If line 3 is greater than the income amount in the table for your filing status, complete and attach the **Worksheet for line 4 (Maine AMT Exemption Worksheet)** available at www.maine.gov/revenue or call (207) 626-8475.

Line 6. To compute the amount to enter on line 6, recalculate the federal tentative minimum tax (federal Form 6251, line 31) based on the Maine minimum tax taxable income entered on line 5 of this worksheet.

Line 7. The **nonresident and part-year resident apportionment factor** is the amount of the taxpayer's *Maine-source* income included on line 5 **divided** by the *total* income on line 5.

Maine ~~Fast~~File

GET YOUR REFUND FAST! (14 days or less)

Join the over 185,000 Maine taxpayers who are using Maine ~~Fast~~File.

The fastest and most accurate way to file your income tax return.



I-FILE – Free Internet filing at: www.maine.gov/revenue. You fill out the information, we do the calculations.



E-FILE – See your tax preparer or, if you purchased tax preparation software, just follow the software's instructions.



TELEFILE – File using a touch-tone telephone. (For those who have received a preprinted short form booklet only).

For more information about how you can file your 2003 Maine Income Tax return, get your refund fast, or pay your tax electronically, visit our Web site at: www.maine.gov/revenue.

NONRESIDENT AND PART-YEAR RESIDENT INSTRUCTIONS

Nonresident individuals, including individuals who were nonresidents for only part of the year, who have Maine-source income (described below) may owe a Maine income tax. The Maine tax is determined by first calculating a tax amount as if the resident were a Maine resident and then reducing that amount by a “nonresident credit.” The Maine tax is calculated on the basis of the nonresident’s entire federal adjusted gross income and the Maine income modifications, itemized or standard deductions, personal exemption amounts and credits. The nonresident credit is based on the amount of the tentative tax that is attributable to income that Maine cannot tax. The nonresident credit is calculated on Schedule NR or Schedule NRH.

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** individual is subject to Maine income tax only on taxable income derived from sources within Maine. This includes the following:

1. Salaries and wages earned working in Maine, including all taxable benefits such as annual and sick leave;
2. Distributive share of income (loss) from partnerships and S Corporations operating in Maine;
3. Shares of trust and estate income derived from Maine sources;
4. Income (loss) attributed to the ownership or disposition of real or tangible personal property in Maine; and
5. Maine State Lottery or Tri-State Lottery winnings from tickets purchased within Maine on or after July 13, 1993, including payments received from third parties for the transfer of rights to future proceeds related to Maine State Lottery or Tri-state Lotto tickets purchased in Maine.

Income from intangible sources, such as interest, dividends, pensions, annuities, gains or losses attributable to intangible personal property, is not Maine-source income **unless** it is attributable to a business or profession carried on in Maine.

SHOULD I FILE SCHEDULE NR OR SCHEDULE NRH?

Read the instructions on page 4. You must file Schedule NR if you are a nonresident or part-year resident individual required to file a Maine return, have income not taxable by Maine, and are using the same filing status used on your federal return.

You may elect to file single on the Maine return using Schedule NRH only 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, but only one of you has Maine-source income. The nonresident 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.

IMPORTANT: Complete Worksheets A and B before completing Schedule NR or Schedule NRH. Also complete Worksheet C (Employee Apportionment Worksheet), if applicable. For a copy of Worksheet C, go to the Maine Revenue Service Web site at: www.maine.gov/revenue or call 1 (207) 624-7894 (to order).

INSTRUCTIONS for WORKSHEET B - Income Allocation Worksheet for Nonresidents/Part-year Residents

Part-year resident and nonresident individuals **must** complete *Worksheet B* to calculate Maine-source income for the entire taxable year. Married persons filing separate Maine income tax returns must complete separate Worksheets B.

Part-Year Residents: If you are unable to determine the exact amount of income, other than wages, earned during the period of Maine residency, divide the total income earned by 12 and multiply the result by the number of months you were a resident. This method can be used to allocate interest, dividends, pension or annuity distributions or other income received from intangible sources. Generally, this method cannot be used to determine Maine-source business income, rental income, or capital gains since this income is determined on the basis of where the business activity occurs or the location of the property.

NOTE: If you are filing Schedule NRH, **DO NOT** include your spouse’s income on Worksheet B.

Column A – Federal Income. Enter the amounts of income as reported on your federal return. Both nonresident and part-year resident individuals must complete this column.

Column B – Maine Resident Period. Part-year residents, enter the portion from column A received during the period you were a Maine resident. If you were a nonresident of Maine for the entire year, skip columns B and C and complete columns D and E.

Column C – Resident Period, income earned outside Maine. Part-year residents only - enter income from column B that you received while a resident of Maine that was earned outside Maine.

Column D – Nonresident Period. Enter income from column A that you received during the period you were a nonresident of Maine. Both nonresident and part-year resident individuals must complete this column.

Column E – Nonresident Period Maine-source Income. Both nonresident and part-year resident individuals must complete this column. Enter income from column D that you received while a

nonresident that was derived from or connected with Maine sources, including income from, but not limited to: **1)** services performed in Maine; **2)** real or tangible personal property located in Maine; and **3)** businesses, trades, professions or occupations conducted in Maine.

If necessary, use *Worksheet C (Employee Apportionment Worksheet)* at www.maine.gov/revenue to calculate the amount for column E, line 1.

Instructions for using Worksheet B to complete Schedule NR, line 1.

1. Enter Worksheet B, column A, line 15 on Schedule NR, line 1, box A.
2. Add Worksheet B, column B, line 15 to Worksheet B, column E, line 15. Enter the total on Schedule NR, line 1, box B.
3. Subtract Worksheet B, column E, line 15 from Worksheet B, column D, line 15. Enter the result on Schedule NR, line 1, box C.
4. Follow the instructions for Schedule NR in order to complete lines 2 through 9 on Schedule NR.

Instructions for using Worksheet B to complete Schedule NRH, line 1.

1. Complete Worksheet B, columns A through E.
2. Complete Schedule NRH, column B, lines 1a-1f by adding corresponding lines from Worksheet B, column B, to Worksheet B, column D. For example, add Worksheet B, column B, line 1 to Worksheet B, column D, line 1 and enter the result on Schedule NRH, column B, line 1a. **NOTE:** Schedule NRH, column B, line 1f must equal Worksheet B, column A, line 15.
3. Complete Schedule NRH, column C, lines 1a-1f by subtracting corresponding lines on Worksheet B, column E, from Worksheet B, column D. For example, subtract Worksheet B, column E, line 1 from Worksheet B, column D, line 1 and enter the result on Schedule NRH, column C, line 1a.
4. Follow the instructions for Schedule NRH in order to complete lines 2 through 11 on Schedule NRH.

Instructions for Part-year Residents Eligible to Claim Both the Credit for Tax Paid to Other Jurisdictions and the Nonresident Credit

Generally, a part-year resident cannot claim both a nonresident credit (Form 1040ME, line 25) and a credit for income taxes paid to another jurisdiction (Form 1040ME, Schedule A, line 8). However, when a part-year resident of Maine earns income in another jurisdiction both as a resident and as a nonresident of Maine during the same tax year, the part-year resident may be able to claim both credits. The nonresident credit is calculated first and is based on the income earned while a nonresident of Maine. The credit for income taxes paid to another jurisdiction is calculated next and is based on the income earned while a resident. **This is the only time when a part-year resident can claim a credit for tax paid to other jurisdictions.** A part-year resident can usually claim a nonresident credit, provided that the individual had income as a nonresident of Maine. Following are examples of when a taxpayer can or cannot claim both credits:

Both Credits Allowable: A taxpayer lives in New Hampshire and works in Massachusetts. In June, the taxpayer moves from New Hampshire to Maine, but continues to work in Massachusetts. This taxpayer could claim both credits. The nonresident credit would be based on the income earned prior to moving to Maine. The credit for income taxes paid to another jurisdiction would be based on the income earned after moving to Maine that was also taxed by Massachusetts. The income earned before moving to Maine, although taxed by Massachusetts, could not be used when calculating the credit for income taxes paid to another jurisdiction because the taxpayer was not a resident of Maine at the time the income was earned.

Nonresident Credit Only: A taxpayer lives in New Hampshire and works in Massachusetts. In June, the taxpayer moves from New Hampshire to Maine. The job in Massachusetts is terminated at the time of the move and a new job is obtained in Maine. The taxpayer could claim a nonresident credit based on the income earned in Massachusetts while living in New Hampshire. The taxpayer could not claim a credit for income taxes paid to Massachusetts because none of the income taxed by Massachusetts was earned while the taxpayer was a Maine resident.

FOLLOW THESE STEPS IF YOU ARE CLAIMING BOTH CREDITS:

1. The Maine income tax return begins with federal adjusted gross income, regardless of residency status. This establishes the appropriate tax rate to be applied to the taxpayer's income earned in Maine or as a Maine resident. Complete the Maine long form through the Total Tax line (1040ME, line 23). (If filing Schedule NRH, refer to the instructions for Schedule NRH.)
2. Complete Schedule A, Adjustments to Tax, exclusive of the credit for income taxes paid to another jurisdiction. The credit for tax paid to other jurisdictions will be calculated later. Do not calculate the Total Credits on Schedule A, line 25 at this point.
3. Calculate the nonresident credit using Schedule NR/NRH. Complete Schedule NR or NRH according to the instructions on the form.
4. Calculate the Credit for Taxes Paid to Other Jurisdictions on Schedule 3 on page 22. Enter on Schedule 3, line 1 the Maine adjusted gross income while a Maine resident (Form 1040ME, line 16 minus Schedule NR, line 6 or Schedule NRH, line 6, column C). Follow the instructions for completing lines 2, 3, and 5 on Schedule 3. On line 4a, enter your Maine tax (**1040ME, line 20 minus line 25**) and multiply the result by the percentage entered on line 3. On line 4b, if income taxes were paid to the other jurisdiction both while a resident and a nonresident of Maine, prorate the amount of income taxes paid to that jurisdiction based on the percentage of the income that was earned while a Maine resident. Enter Schedule 3, line 5 on Maine Schedule A, line 8.
5. Complete Maine Schedule A and the 1040ME long form return. Attach a copy of Schedule 3 and Schedule NR or NRH to your return.



2003

MAINE INDIVIDUAL INCOME TAX
1040ME LONG FORM



0302110 00

For tax period 1/1/03 to 12/31/03 or 03 to

Check here if this is a **Composite Return** (Partnerships, LLCs, and S Corporations only) ☐

STEP 1

Print Neatly in Blue or Black Ink, Using Uppercase Letters Only

DO NOT USE RED INK

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.

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

☐ Check this box if your name or address has changed since last year. Write your correct name(s), address, and ssn(s) in the spaces provided above. Do NOT use the label if your name or address has changed.

IMPORTANT!

You must enter your SSN(s) below.

Your Social Security Number

Spouse's Social Security Number

Home Phone Number

Work Phone Number

1 **Maine Clean Election Fund** - (See instructions on page 6.) NOTE: Checking the box will not increase your tax or reduce your refund.

Do you want \$3 to go to this fund ☐ YES ☐ NO

If a joint return, does your spouse want \$3 to go to this fund ☐ YES ☐ NO

2 Check here if you were engaged in **COMMERCIAL FARMING OR FISHING** during 2003. (See Instructions)

☐

STEP 2

Your Filing and Residency Status, Number of Exemptions

3 **FILING STATUS** (Check one)

☐ Single

4 ☐ Married filing joint return (Even if only one had income)

5 ☐ Married filing separate return. Enter spouse's social security number and full name above.

6 ☐ Head of household (With qualifying person)

7 ☐ Qualifying widow(er) with dependent child

(Year spouse died)

8 **RESIDENCY STATUS** (Check one)

☐ Resident

9 ☐ Part-Year Resident

10 ☐ Nonresident

11 ☐ Nonresident Alien

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

STEP 3

Calculate Your Taxable Income

14 **FEDERAL ADJUSTED GROSS INCOME.** (From your federal Form 1040EZ, line 4 or 1040A, line 21 or 1040, line 34 or telefile worksheet, line 1. If negative, enter a minus sign in the box to the left of the number.) 14

15 **INCOME MODIFICATIONS.** (From Schedule 1, line 3. If negative, enter a minus sign in the box to the left of the number) 15

16 **MAINE ADJUSTED GROSS INCOME.** (Line 14 plus or minus line 15. If negative, enter a minus sign in the box to the left of the number.) 16

17 **DEDUCTION.** ☐ Standard (See Instructions on page 6)

☐ Itemized (From Schedule 2, line 7) 17

18 **EXEMPTION.** Multiply the number of exemptions on line 13 by \$2,850..... 18

19 **TAXABLE INCOME.** (Line 16 minus lines 17 and 18. If negative, enter a minus sign in the box to the left of the number.) 19

20 **INCOME TAX.** (Find the tax for the amount on line 19 in the tax table on pages 31-35) (If line 19 is negative, enter zero.) 20

STEP 4

Calculate Your Tax

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

22 **LOW-INCOME TAX CREDIT.** If the amount on line 19 is \$2,000 or less and neither you nor your spouse (if married) are claimed as an exemption on another person's tax return and you are not subject to the Maine Minimum Tax, add lines 20 and 21 and enter the total here. NOTE: If you qualify for this credit, you must file a return only if you are claiming a refund. 22

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

STEP 5

Subtract Your Tax Credits

24 **TAX CREDITS.** (From Maine Schedule A, line 27) 24

25 **NONRESIDENT CREDIT.** (For nonresidents and part-year residents only) (From Schedule NR, line 9 or NRH, line 11 - You MUST attach a copy of your federal return.) 25

26 **NET TAX.** (Subtract lines 24 and 25 from line 23) (Nonresidents see instructions) 26

DO NOT STAPLE OR TAPE FORMS TO YOUR RETURN. ENCLOSE CHECK OR MONEY ORDER AND W-2 OR 1099 FORMS IN THE ENVELOPE WITH YOUR RETURN.

	27 Amount from line 26. (NET TAX) - If less than zero, enter zero here. 27 _____
STEP 6 Enter Your Tax Payments and Refundable Credit	28 TAX PAYMENTS. a Maine Income Tax Withheld. (Enclose W-2, 1099 and 1099ME forms). 28a _____ b 2003 Estimated Tax Payments and 2002 Credit Carried Forward. (Nonresidents: Include any REAL ESTATE WITHHOLDING Tax Payments). 28b _____ c Extension payment 28c _____ d Refundable child care credit. Enclose the Child Care Credit Worksheet on page 22. Enter amount from the Child Care Credit Worksheet, line 5. 28d _____ e TOTAL (Add lines 28a, b, c, and d) 28e _____
	29 OVERPAYMENT. If line 28e is larger than line 27, enter amount overpaid (Line 28e minus line 27) 29 _____ 30 UNDERPAYMENT. If line 27 is larger than line 28e, enter amount underpaid (Line 27 minus line 28e) 30 _____ 31 USE TAX (SALES TAX). (See Instructions.) 31 _____ 32 VOLUNTARY CONTRIBUTIONS AND PARK PASSES. (From Schedule CP, line 10) .. 32 _____
	33 REFUND. (Line 29 minus lines 31 and 32) – NOTE: If total of lines 31 and 32 is greater than line 29, enter as amount due on line 35a below 33 _____ 34 Amount to be CREDITED to 2004 estimated tax ... 34a _____ REFUND ☺ 34b _____ IF YOU WOULD LIKE YOUR REFUND SENT DIRECTLY TO YOUR BANK ACCOUNT (\$5,000 or less) OR TO YOUR NEXTGEN COLLEGE INVESTING PLAN® ACCOUNT, see the instructions on pages 7 and 8 and fill in the lines below. NOTE: Completing the information below authorizes Maine Revenue Services to disclose your social security number, listed on the front of this form, to your financial institution for the sole purpose of depositing your income tax refund directly into your bank account or NextGen College Investing Plan® Account. <div style="display: flex; align-items: center;"> <div> 34c Routing Number _____ 34d Account Number _____ </div> <div style="margin-left: 20px;"> 34e Type of Account: <input type="checkbox"/> Checking <input type="checkbox"/> Savings <input type="checkbox"/> NextGen® </div> </div>
	35 a TAX DUE. (Add lines 30, 31, and 32) - NOTE: If total of lines 31 and 32 is greater than line 29, enter the difference as an amount due on line 35a 35a _____ b Underpayment Penalty (Attach Form 2210ME) Check here if you checked the box on Form 2210, line 17 <input type="checkbox"/> 35b _____ c TOTAL AMOUNT DUE. (Add lines 35a and 35b) (Pay in full with return) ENCLOSE CHECK payable to: Treasurer, State of Maine. Include your social security number on your check to receive proper credit on your account. DO NOT SEND CASH ... 35c _____



36 FOR MAINE RESIDENTS ONLY: If you would like to receive a 2004 Maine Residents Property Tax and Rent Refund Application Check here: ☐
The Maine Residents Property Tax and Rent Refund program is a property tax relief program for qualified homeowners or renters who live in Maine. The 2003 program was generally available to Maine residents with household income less than \$46,300 for multi-member households or less than \$29,900 for single-member households. Also, your property taxes must have been greater than 4% of your income or your rent must have been greater than 22% of your income. The application period is August 1, 2004 through December 31, 2004. THE APPLICATION WILL BE MAILED TO YOU IN AUGUST 2004 unless your income on line 16 exceeds the income limits for this program.

To reduce printing and postage costs, if you have your return done by a tax preparer and do not need Maine income tax forms and instructions mailed to you next year, check box at right. A postcard containing your 6-digit PIN(s) to be used for electronic filing will be mailed to you instead. ☐

IMPORTANT NOTE

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

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

Third Party Designee
 (See page 8)

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 number

SIGN HERE
 Keep a copy of this return for your records

Paid Preparer's Use Only

YOUR SIGNATURE _____

DATE SIGNED _____

YOUR OCCUPATION _____

SPOUSE'S SIGNATURE (IF JOINT RETURN, BOTH MUST SIGN) _____

DATE SIGNED _____

SPOUSE'S OCCUPATION _____

PREPARER'S SIGNATURE _____

DATE _____

PREPARER'S PHONE NUMBER _____

PRINT PREPARER'S NAME and NAME OF BUSINESS _____

PREPARER'S SSN or PTIN _____

If requesting a **REFUND**, mail to: Maine Revenue Services, P.O. Box 9111, Augusta, ME 04332-9111

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

DO NOT SEND PHOTOCOPIES OF RETURNS

OFFICE USE ONLY:

CK \$ _____

PP ☐

IS ☐



MAINE INDIVIDUAL INCOME TAX

1040ME LONG FORM

L

0302110₀₀

For tax period

1/1/03 to 12/31/03 or

 / / **03** to / /

Check here if this is a **Composite Return** (Partnerships, LLCs, and S Corporations only) ➡ ☐

STEP 1

**Print
Neatly in
Blue or
Black Ink,
Using
Uppercase
Letters
Only**

DO NOT
USE
RED INK

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.

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

☐ Check this box if your name or address has changed since last year.
Write your correct name(s), address, and ssn(s) in the spaces provided
above. Do NOT use the label if your name or address has changed.

1 Maine Clean Election Fund – (See instructions on page 6.) **NOTE:** Checking the box will not increase your tax or reduce your refund. **YES NO**

Do you want \$3 to go to this fund ☐ ☐

If a joint return, does your spouse want \$3 to go to this fund ☐ ☐

2 Check here if you were engaged in **COMMERCIAL FARMING OR FISHING** during 2003. (See Instructions)

☐

STEP 2

Your Filing and Residency Status, Number of Exemptions

FILING STATUS (Check one)

3 ☐ **Single**

4 ☐ **Married filing joint return** (Even if only one had income)

5 ☐ **Married filing separate return.** Enter spouse's social security number and full name above.

6 ☐ **Head of household** (With qualifying person)

7 ☐ **Qualifying widow(er) with dependent child**
(Year spouse died _____)

RESIDENCY STATUS (Check one)

8 ☐ Resident

9 ☐ Part-Year Resident

10 ☐ Nonresident

11 ☐ Nonresident Alien

12 CHECK IF:	You were	Spouse was
12a		
12b		
12c		
12d		
12e		
12f		
12g		
12h		
12i		
12j		
12k		
12l		
12m		
12n		
12o		
12p		
12q		
12r		
12s		
12t		
12u		
12v		
12w		
12x		
12y		
12z		

65 or over 12a ☐ 12c ☐

Blind 12b ☐ 12d ☐

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

STEP 3

Calculate Your Taxable Income

14	FEDERAL ADJUSTED GROSS INCOME. (From your federal Form 1040EZ, line 4 or 1040A, line 21 or 1040, line 34 or telefile worksheet, line I. If negative, enter a minus sign in the box to the left of the number.)	14	_____	_____	_____	•	_____
15	INCOME MODIFICATIONS. (From Schedule 1, line 3. If negative, enter a minus sign in the box to the left of the number.)	15	_____	_____	_____	•	_____
16	MAINE ADJUSTED GROSS INCOME. (Line 14 plus or minus line 15. If negative, enter a minus sign in the box to the left of the number.)	16	_____	_____	_____	•	_____
17	DEDUCTION. <input type="checkbox"/> Standard (See Instructions on page 6) <input type="checkbox"/> Itemized (From Schedule 2, line 7)	17	_____	_____	_____	•	_____
18	EXEMPTION. Multiply the number of exemptions on line 13 by \$2,850	18	_____	_____	_____	•	_____
19	TAXABLE INCOME. (Line 16 minus lines 17 and 18. If negative, enter a minus sign in the box to the left of the number.)	19	_____	_____	_____	•	_____

STEP 4

Calculate Your Tax

20 INCOME TAX. (Find the tax for the amount on line 19 in the tax table on pages 31-35) (If line 19 is negative, enter zero.)	20 _____
21 TAX ADDITIONS. (From Maine Schedule A, line 4.)	21 _____
22 LOW-INCOME TAX CREDIT. If the amount on line 19 is \$2,000 or less and neither you nor your spouse (if married) are claimed as an exemption on another person's tax return and you are not subject to the Maine Minimum Tax, add lines 20 and 21 and enter the total here. NOTE: If you qualify for this credit, you must file a return only if you are claiming a refund.	22 _____
23 TOTAL TAX. (Line 20 plus line 21 minus line 22)	23 _____

STEP 5

Subtract Your Tax Credits

24 TAX CREDITS. (From Maine Schedule A, line 27) 24 _____

25 NONRESIDENT CREDIT. (For nonresidents and part-year residents only) (From
Schedule NR, line 9 or NRH, line 11 - You MUST attach a copy of your federal return.) 25 _____

26 NET TAX. (Subtract lines 24 and 25 from line 23) (Nonresidents see instructions) 26 _____

	27 Amount from line 26. (NET TAX) - If less than zero, enter zero here. 27 _____
STEP 6 Enter Your Tax Payments and Refundable Credit	28 TAX PAYMENTS. a Maine Income Tax Withheld. (Enclose W-2, 1099 and 1099ME forms). 28a _____ b 2003 Estimated Tax Payments and 2002 Credit Carried Forward. (Nonresidents: Include any REAL ESTATE WITHHOLDING Tax Payments). 28b _____ c Extension payment 28c _____ d Refundable child care credit. Enclose the Child Care Credit Worksheet on page 22. Enter amount from the Child Care Credit Worksheet, line 5. 28d _____ e TOTAL (Add lines 28a, b, c, and d) 28e _____
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	35 a TAX DUE. (Add lines 30, 31, and 32) - NOTE: If total of lines 31 and 32 is greater than line 29, enter the difference as an amount due on line 35a 35a _____ b Underpayment Penalty (Attach Form 2210ME) Check here if you checked the box on Form 2210, line 17 <input type="checkbox"/> 35b _____ c TOTAL AMOUNT DUE. (Add lines 35a and 35b) (Pay in full with return) ENCLOSE CHECK payable to: Treasurer, State of Maine. Include your social security number on your check to receive proper credit on your account. DO NOT SEND CASH ... 35c _____



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IMPORTANT NOTE

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

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

**Third Party
Designee**
 (See page 8)

 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 number
**SIGN
HERE**
 Keep a
copy of this
return for
your
records

**Paid
Preparer's
Use
Only**

YOUR SIGNATURE _____

DATE SIGNED _____

YOUR OCCUPATION _____

SPOUSE'S SIGNATURE (IF JOINT RETURN, BOTH MUST SIGN) _____

DATE SIGNED _____

SPOUSE'S OCCUPATION _____

PREPARER'S SIGNATURE _____

DATE _____

PREPARER'S PHONE NUMBER _____

PRINT PREPARER'S NAME and NAME OF BUSINESS _____

PREPARER'S SSN or PTIN _____

 If requesting a **REFUND**, mail to: Maine Revenue Services, P.O. Box 9111, Augusta, ME 04332-9111
 If **NOT** requesting a refund, mail to: Maine Revenue Services, P.O. Box 1067, Augusta, ME 04332-1067
DO NOT SEND PHOTOCOPIES OF RETURNS
**OFFICE USE
ONLY:**

CK \$ _____

PP ☐IS ☐



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** _____ , _____ . _____
- b** Net Operating Loss Recovery Adjustment (Attach a schedule showing your calculation) **1b** _____ , _____ . _____
- c** Maine State Retirement Contributions **1c** _____ , _____ . _____
- d** Fiduciary Adjustment - additions only (Attach a copy of your federal Schedule K-1) **1d** _____ , _____ . _____
- e** Bonus Depreciation and Section 179 Add-back (See instructions) **1e** _____ , _____ . _____
- f** Other (See instructions). List the type and amount of income items included (attach supporting documentation) **1f** _____ , _____ . _____
- g** Total additions (Add lines 1a through 1f) **1g** _____ , _____ . _____

2 SUBTRACTIONS from federal adjusted gross income.

- a** U.S. Government Bond interest included in federal adjusted gross income **2a** _____ , _____ . _____
- b** State Income Tax Refund (Only if included in federal income) **2b** _____ , _____ . _____
- c** Social Security and Railroad Retirement Benefits included in federal adjusted gross income (See instructions) **2c** _____ , _____ . _____
- d** Pension Income Deduction (Complete and attach the worksheet on back) **2d** _____ , _____ . _____
- e** Interest from Maine Municipal General Obligation Bonds included in federal adjusted gross income **2e** _____ , _____ . _____
- f** Premiums for Long-Term Care Insurance (Do not include health insurance premiums on this line) (See instructions). **NOTE: If you itemize deductions, complete and attach worksheet on back ...** **2f** _____ , _____ . _____
- g** Maine State Retirement System Pick-Up Contributions paid to the taxpayer during 2003 which have been previously taxed by the state **2g** _____ , _____ . _____
- h** Federal Work Opportunity Credit **2h** _____ , _____ . _____
- i** **Fiduciary Adjustment-deductions only** (Attach a copy of your federal Schedule K-1) **2i** _____ , _____ . _____
- j** Other. List _____ (See instructions) **2j** _____ , _____ . _____
(Nonresidents and Part-year residents - Do not enter non-Maine income)
- k** Total Subtractions (Add lines 2a through 2j) **2k** _____ , _____ . _____

3 Net Modification (Subtract line 2k from line 1g — enter here and on 1040ME, page 1, line 15 [May be a negative amount]) **3** _____ , _____ . _____

SCHEDULE 2 — ITEMIZED DEDUCTIONS

- 4** Total itemized deductions from federal Form 1040, Schedule A, line 28 **4** _____ , _____ . _____
- 5 a** Income taxes imposed by this state or any other taxing jurisdiction included in line 4 above from federal Form 1040, Schedule A, line 5. (See instructions if Form 1040ME, line 14 exceeds \$139,500 [\$69,750 if Married Filing Separately]) **5a** _____ , _____ . _____
- b** Deductible costs, included in line 4 above, incurred in the production of Maine exempt income (See instructions) **5b** _____ , _____ . _____
- c** Amounts included in line 4 that are also being claimed for the Family Development Account Credit on Maine Schedule A, line 23 **5c** _____ , _____ . _____
- d** Amount included in line 4 attributable to income from an ownership interest in a flow-through entity financial institution **5d** _____ , _____ . _____
- 6** Deductible costs of producing income exempt from federal income tax, but taxable by Maine (See instructions) **6** _____ , _____ . _____
- 7** Line 4 minus lines 5a, b, c, and d plus line 6. Enter result here and on 1040ME, page 1, line 17 **7** _____ , _____ . _____

*Note: If the amount on line 7 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.*



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Attachment
Sequence No. 3**2003 - Worksheet for Pension Income Deduction - Schedule 1, Line 2d**

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

You and your spouse (if married) may each deduct up to \$6,000 of eligible pension income* that is included in your federal adjusted gross income. Except for military pension benefits, the \$6,000 cap must be reduced by any social security and railroad retirement benefits received, whether taxable or not.

Deductible pension income includes state, federal, and military pension benefits as well as retirement benefits received from plans established and maintained by an employer for the benefit of its employees under Internal Revenue Code (IRC) sections 401(a) (Qualified Pension Plans, including qualified 401 SIMPLE plans), and 403 (Employee annuities). Deductible pension income also includes benefits received under IRC section 457(b) (State and local government/tax exempt organizations/eligible deferred compensation plans), **except that pension income from 457(b) plans received prior to age 55 that is not part of a series of equal periodic payments made over the life of the recipient and the recipient's designated beneficiary, if applicable, may not be included in the deductible pension amount.**

Pension benefits that **do not qualify** are those received from an individual retirement account (including SIMPLE individual retirement accounts), simplified employee pension plan, benefits from an ineligible deferred compensation plan under IRC section 457(f), refunds of excess contributions, lump-sum distributions included on federal Form 4972, and distributions subject to the additional 10% federal tax on early distributions (see federal Form 5329, Part 1, or federal Form 1040, line 57). Also, disability benefits reported as wages on your federal income tax return do not qualify.

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

NOTE: Enter eligible non-military pension benefits on line 1 and eligible military 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). (<i>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.</i>)	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	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 a married-joint return and only if spouse separately earned an eligible pension.**

2003 WORKSHEET for Maine Schedule 1, line 2f

For individuals claiming a deduction for long-term care insurance premiums. Do not complete if you are **not** claiming Maine itemized deductions or if federal Schedule A, line 4 is zero.

1. Enter total amount of long-term care insurance premiums paid during 2003: \$
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. Subtract line 5 from line 1. Enter result here and on Schedule 1, line 2f \$ _____

2003 WORKSHEET for Maine Schedule 2, line 5a

For individuals whose federal adjusted gross income exceeds \$139,500 [\$69,750 if Married filing separate].

1. Enter total state and local income taxes (from federal Schedule A, line 5) \$ _____
2. Enter federal itemized deductions subject to 3% reduction (from federal itemized deduction worksheet, line 3) ... \$ _____
3. Divide line 1 by line 2. Enter result here — . — — — —
4. Enter federal itemized deductions disallowed (from federal itemized deduction worksheet, line 9) \$ _____
5. Multiply line 4 by the percentage on line 3. Enter result here \$ _____
6. Subtract line 5 from line 1. Enter result here and on Schedule 2, line 5a \$ _____



**SCHEDULE A
FORM 1040ME**

2003

ADJUSTMENTS TO TAX

See instructions.

Enclose with your Form 1040ME.

0302113₀₀

Attachment
Sequence No. 4

Name(s) as shown on Form 1040ME

Your Social Security Number

Section 1. TAX ADDITIONS: (Nonresidents see instructions on page 10.)

- | | | | | | |
|---|-------|---|-------|---|-------|
| 1. RETIREMENT PLAN DISTRIBUTIONS - Enter the amount from federal Form 1040, line 41 relative to lump-sum distributions (federal form 4972) \$ _____ x .15 .....1 | _____ | , | _____ | . | _____ |
| 2. EARLY DISTRIBUTION FROM QUALIFIED RETIREMENT PLANS - Enter the amount from federal Form 1040, line 57 relative to early distributions \$ _____ x .15 .....2 | _____ | , | _____ | . | _____ |
| 3. MAINE MINIMUM TAX - From Maine Minimum Tax Worksheet, line 14. (See page 24). Attach the Worksheet to your return. ....3 | _____ | , | _____ | . | _____ |
| 4. TOTAL ADDITIONS - Add lines 1, 2, and 3. Enter result here and on 1040ME, page 1, line 214 | _____ | , | _____ | . | _____ |

Section 2. TAX CREDITS (see instructions for details):

- | | | | | | |
|--|-------|---|-------|---|-------|
| 5. CREDIT FOR THE ELDERLY - Enter amount from federal Form 1040, line 46 or 1040A, line 30 \$ _____ x .20 .....*5 | _____ | , | _____ | . | _____ |
| 6. CHILD CARE CREDIT - Enter amount from line 6 of the Child Care Credit Worksheet on page 22. Enclose the Worksheet with your return. ....*6 | _____ | , | _____ | . | _____ |
| 7. EARNED INCOME TAX CREDIT - Enter amount from federal form 1040, line 63 or 1040A, line 41 or form 1040EZ, line 8 \$ _____ x .0492 .....*7 | _____ | , | _____ | . | _____ |
| 8. CREDIT FOR INCOME TAX PAID TO OTHER JURISDICTIONS - From page 22, Schedule 3, line 5 .....8 | _____ | , | _____ | . | _____ |
| 9. MAINE SEED CAPITAL CREDIT (Enclose worksheet-see instructions) .....9 | _____ | , | _____ | . | _____ |
| 10. EMPLOYER-ASSISTED DAY CARE CREDIT (Enclose worksheet-see instructions) .....10 | _____ | , | _____ | . | _____ |
| 11. INVESTMENT TAX CREDIT .....11 | _____ | , | _____ | . | _____ |
| 12. FOREST MANAGEMENT PLANNING CREDIT (Supporting documentation MUST be included) .....12 | _____ | , | _____ | . | _____ |
| 13. EMPLOYER-PROVIDED LONG-TERM CARE CREDIT - (Policy number _____)
(Enclose worksheet - see instructions)13 | _____ | , | _____ | . | _____ |
| 14. JOBS & INVESTMENT CREDIT (Enclose worksheet-see instructions) .....14 | _____ | , | _____ | . | _____ |
| 15. SOLID WASTE REDUCTION INVESTMENT TAX CREDIT .....15 | _____ | , | _____ | . | _____ |
| 16. RESEARCH EXPENSE TAX CREDIT (Enclose worksheet-see instructions) .....16 | _____ | , | _____ | . | _____ |
| 17. RESEARCH & DEVELOPMENT SUPER CREDIT (Enclose worksheet-see instructions) .....17 | _____ | , | _____ | . | _____ |
| 18. HIGH-TECHNOLOGY CREDIT (Enclose worksheet-see instructions) .....18 | _____ | , | _____ | . | _____ |
| 19. MAINE MINIMUM TAX CREDIT - From Worksheet (page 24, line 22) .....19 | _____ | , | _____ | . | _____ |
| 20. CREDIT FOR DEPENDENT HEALTH BENEFITS PAID (Enclose worksheet-see instructions) .....20 | _____ | , | _____ | . | _____ |
| 21. CLEAN FUEL CREDIT (Enclose worksheet-see instructions) .....21 | _____ | , | _____ | . | _____ |
| 22. HISTORIC REHABILITATION CREDIT (Enclose worksheet-see instructions) .....22 | _____ | , | _____ | . | _____ |
| 23. FAMILY DEVELOPMENT ACCOUNT CREDIT (Enclose worksheet-see instructions) .....23 | _____ | , | _____ | . | _____ |
| 24. QUALITY CHILD CARE INVESTMENT TAX CREDIT (Enclose worksheet-see instructions) .....24 | _____ | , | _____ | . | _____ |
| 25. TOTAL CREDITS - Add lines 5 through 24 .....25 | _____ | , | _____ | . | _____ |
| 26. MAINE INCOME TAX - 1040ME, line 23 .....26 | _____ | , | _____ | . | _____ |
| 27. ALLOWABLE CREDITS - Amount on line 25 or line 26, whichever is less. Enter here and on FORM 1040ME, line 24 .....27 | _____ | , | _____ | . | _____ |

***NOTE:** Personal credits (lines 5, 6 and 7 above) taken by nonresident and part-year resident taxpayers must be 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. However, Maine business credits may be claimed in their entirety, up to the Maine tax liability. Carryover provisions may apply.



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Attachment

Sequence No. 5

2003 - 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" by the Department of Human Services, Office of Child Care and Head Start. (For a list of certified quality child care providers go to Maine Revenue Services Web site at www.maine.gov/revenue or call the Department of Human Services at 1 (207) 287-5099 Monday through Friday.) If so, enter your child care provider's Quality Child Care 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.

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 or federal Form 1040A, Schedule 2, 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 45 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 21.5% (.215)
- Column B - multiply line 2a, column B by 43% (.43) 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 (1.000 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 (1.00 minus Schedule NRH, line 7, column C). 4a. _____
5. Enter line 4 (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 (line 4a for those filing Schedule NR or NRH). Enter here and on **Schedule A, line 6** .. 6. _____

**2003 - Schedule 3 - Worksheet for Credit for Income Tax Paid to Other Jurisdictions
Schedule A, Line 8 - FOR MAINE RESIDENTS ONLY**

Enclose with your Form 1040ME

Enclose with your Form 1040ME - You must attach a copy of the income tax return filed with the other jurisdiction.

Residents may claim a credit against Maine income tax for income tax paid to another jurisdiction if all the following conditions are met: **(1)** the other jurisdiction is another state, a political subdivision thereof, the District of Columbia, Canadian Province or any political subdivision of a foreign country that is like a state of the United States; **(2)** the tax paid to the other jurisdiction is directly related to the income received during the tax year covered by this return (tax payments made to other taxing jurisdictions for prior year tax liabilities cannot be considered when computing this credit); and, **(3)** the income taxed by the other jurisdiction is derived from sources in that jurisdiction. Income sourced to another state must be determined in the same way that a Maine nonresident calculates Maine-source income for purposes of Schedule NR or Schedule NRH. See the top of page 13 of the nonresident long form booklet for a brief description of Maine-source income. See also 36 M.R.S.A. § 5142 and Maine Rule 806. The income considered taxed by the other jurisdiction is income, after deductions, that is analogous to "Maine adjusted gross income" (federal adjusted gross income plus or minus income modifications).

- Individuals who are considered to be residents of both Maine and another state for income tax purposes may qualify for a dual resident credit under 36 M.R.S.A. § 5128. For more information, see www.maine.gov/revenue or call (207) 626-8475.
- A **part-year resident** may claim a credit for tax paid to another jurisdiction on income earned during the period of Maine residency only. Enter on line 1 your Maine adjusted income while a Maine resident. Enter on line 2 the portion of line 1 that was taxed by the other jurisdiction. Compute line 4a on the basis of the Maine tax relating to the Maine adjusted gross income shown on line 1. Enter on line 4b the income tax paid to the other jurisdiction relating to the income shown on line 2. **Part-year residents who qualify for both the credit for tax paid to another jurisdiction and the nonresident credit - follow the special instructions on page 14 of the nonresident long form booklet.**
- Line 4b is the income tax assessed by the other jurisdiction minus any tax credits (except withholding and estimated tax payments).

- | | | |
|--|----|--|
| 1 Maine adjusted gross income from 1040ME, page 1, line 16 | 1 | |
| 2 Income sourced to and taxed by _____ (≠ other jurisdiction) included in line 1 | 2 | |
| 3 Percentage of income taxed by other jurisdiction (divide line 2 by line 1 - if line 2 is greater than line 1, enter 1.000) | 3 | |
| 4 Limitation of Credit: | | |
| a Form 1040ME, page 1, line 20 \$ _____ multiplied by _____ on line 3 | 4a | |
| b Income taxes paid to other jurisdiction on income shown on line 2 (not the amount withheld) | 4b | |
| 5 Allowable Credit, line 4a or 4b, whichever is less. Enter here and on Maine Schedule A, line 8 | 5 | |

- **Special instructions for taxpayers who claim credit for income tax paid to more than one other jurisdiction:** Credit for each jurisdiction must be computed separately. Use a separate worksheet for each one. Print the name of the other jurisdiction in the space provided on line 2. Add the results together and enter the total on Maine Schedule A, line 8. **Attach a copy of the income tax return filed with the other jurisdiction.**

Note: You may photocopy this page if you need additional worksheets.



Schedule CP

2003

VOLUNTARY CONTRIBUTIONS and PURCHASE OF PARK PASSES

0302212₀₀

Attachment
Sequence No. 6


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.

A. CONTRIBUTIONS

Lines 1-6. Check the appropriate box or boxes to indicate the funds and amounts of your choice. If you are filing a joint return, you and your spouse may make separate party designations for political party contributions. Write in the amount of your contributions on the corresponding line.

 **Endangered and Nongame Wildlife Fund "Chickadee Check-off"** - The Chickadee Check-off is a voluntary tax contribution whose proceeds are placed in the Nongame and Endangered Wildlife Fund and used to fund the endangered and non-game wildlife programs. Contributions may be deductible the following year on state and federal income tax returns. For more information, visit the Inland Fisheries and Wildlife Web site at www.maine.gov/ifw/wildlife/chickadee/chickadee.htm.

 **Maine Children's Trust** - Maine Children's Trust was established to prevent child abuse and neglect in Maine. Funds contributed are used to support this goal in many ways, including the funding of community-based prevention activities and programs throughout Maine. Contributions may be deductible the following year on state and federal income tax returns. The fund is administered by the Maine Children's Trust. For more information, visit the Maine Children's Trust Web site at www.mechildrenstrust.org.

 **Human Leukocyte Antigen Screening Fund** - To support blood testing to classify donors for joining the National (bone marrow) Registry. Donations to the fund will be used to support bone marrow screening. Contributions may be deductible the following year on state and federal income tax returns. The fund is administered by the Department of Human Services.







B. PARK PASSES



Maine Park passes can be purchased through Maine Revenue Services when you file your income tax return. Park passes can be purchased at a cost of \$30 for an individual season pass and \$60 for a vehicle season pass. (Free day use passes are issued by the Bureau of Parks and Lands to senior citizens who are 65 years or over upon proof of age.) An individual pass allows only the pass holder admittance to day use of Maine state parks and historic sites. A vehicle pass allows all occupants of the vehicle admittance to day use. **These passes do not include entry into Baxter State Park, Allagash Wilderness Waterway, the Penobscot River Corridor or Scarborough Beach.** Any pass purchased will reduce the amount of your refund or increase the amount you owe. If you have any questions regarding the purchase of park passes, please call the Bureau of Parks and Lands at 1 (207) 287-3821.

Lines 8-9. Enter the number of Individual and/or Vehicle park passes you wish to purchase in the space provided. Multiply each entry by the cost shown and enter the total in the boxes provided. **Note: You may purchase park passes through Maine Revenue Services with excess refund amounts, checks, or money orders. You may also purchase a park pass directly from the Bureau of Parks and Lands.**

A. CONTRIBUTIONS

						Enter line totals below:
	1 Democratic Party	<input type="checkbox"/> \$1	<input type="checkbox"/> \$5	<input type="checkbox"/> \$10	<input type="checkbox"/> Other \$ _____	..... 1 _____ , _____ . _____
	2 Green Independent Party	<input type="checkbox"/> \$1	<input type="checkbox"/> \$5	<input type="checkbox"/> \$10	<input type="checkbox"/> Other \$ _____	..... 2 _____ , _____ . _____
	3 Republican Party	<input type="checkbox"/> \$1	<input type="checkbox"/> \$5	<input type="checkbox"/> \$10	<input type="checkbox"/> Other \$ _____	..... 3 _____ , _____ . _____
	4 Endangered & Nongame Wildlife Fund "Chickadee Check-off"	<input type="checkbox"/> \$5	<input type="checkbox"/> \$10	<input type="checkbox"/> \$25	<input type="checkbox"/> Other \$ _____	..... 4 _____ , _____ . _____
	5 Maine Children's Trust	<input type="checkbox"/> \$5	<input type="checkbox"/> \$10	<input type="checkbox"/> \$25	<input type="checkbox"/> Other \$ _____	..... 5 _____ , _____ . _____
	6 Human Leukocyte Antigen Screening Fund "Bone Marrow Donor Registry"	<input type="checkbox"/> \$5	<input type="checkbox"/> \$10	<input type="checkbox"/> \$25	<input type="checkbox"/> Other \$ _____	..... 6 _____ , _____ . _____
	7 TOTAL CONTRIBUTIONS. (Add lines 1 through 6)					..... 7 _____ , _____ . _____



To be sure you have your park pass when State Parks begin collecting fees, please file Schedule CP with your income tax return as early as possible. Expect some delays in processing when filing your return later in the season.



B. PARK PASSES

8	Number of Individual Park Passes <input type="checkbox"/> x \$30	..... 8 _____ . _____
9	Number of Vehicle Park Passes <input type="checkbox"/> x \$60	..... 9 _____ . _____
10	TOTAL CONTRIBUTIONS AND PARK PASS PURCHASES (Add lines 7, 8, and 9. Enter result here and on 1040ME, line 32 or 1040S-ME, line 28)		..... 10 _____ , _____ . _____



2003 MAINE MINIMUM TAX WORKSHEET

0302114₀₀

Use this Worksheet to complete:

Form 1040ME, Schedule A, Line 3 – Enclose a copy of your 2003 federal Form 6251, or
Form 1041ME, Schedule A, line 2 – Enclose a copy of your federal Form 1041, Schedule I

Name(s) as shown on Form 1040ME or 1041ME

Your Social Security Number

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Do you owe a Maine Minimum Tax? The following individuals must complete the Maine Minimum Tax Worksheet to determine whether they owe a Maine minimum tax: **1)** Individuals that have a federal tentative minimum tax on federal Form 6251, line 31; and, **2)** Individuals who do not have a federal tentative minimum tax on federal Form 6251, line 31, but who do have federal alternative minimum taxable income on federal Form 6251, line 28* plus any Maine addition income modifications (see Maine Schedule 1, lines 1a through 1f), the total of which is greater than the Maine minimum tax exemption amount. *(See NOTE on page 12).

If you exceed these thresholds, you must file a Maine Minimum Tax Worksheet. See instructions and supporting Worksheets at www.maine.gov/revenue.

1. Federal alternative minimum taxable income (Federal Form 6251, line 28 or federal Form 1041, Schedule I, line 29) 1. _____
2. Modifications (May be a positive or negative number) - **See instructions on page 12** 2. _____
3. Maine alternative minimum taxable income (Add or subtract line 2 to or from line 1.) If zero or less, enter zero 3. _____
4. **Exemption.** Enter amount for your filing status shown below: 4. _____

If your filing status is:	and line 3 is not over:	Enter on line 4:
Single or Head of Household	\$112,500	\$35,750
Married filing Jointly or Qualifying Widow(er)	\$150,000	\$49,000
Married Filing Separately	\$75,000	\$24,500

Estate's or Trust's: Enter amount from your 2003 federal Form 1041, Schedule I, line 29 or line 50, whichever applies.
If line 3 is more than the amount shown above for your filing status, see instructions on page 12.
5. Maine minimum tax taxable income (Subtract line 4 from line 3.) If zero or less, enter zero 5. _____
6. Tentative minimum tax for Maine purposes. **See instructions on page 12** 6. _____
7. **Nonresident and part-year resident** apportionment factor (Maine residents enter 100%) - **See instructions on page 12** 7. _____ %
8. Multiply line 6 by line 7, enter result here 8. _____
9. Rate 9. 27%
10. State minimum tax (Multiply line 8 by line 9) 10. _____
11. Maine income tax (Form 1040ME, line 20 less line 25) 11. _____
12. Net state minimum tax (Subtract line 11 from line 10) 12. _____
13. Credit against the Maine minimum tax for minimum tax paid to other jurisdictions (For Maine residents only).
Enter line E from Worksheet below. 13. _____
14. Maine Minimum Tax (subtract line 13 from line 12 – if zero or less, enter zero. Enter result on 1040ME, Schedule A, line 3 or 1041ME, Schedule A, line 2) 14. _____

(Worksheet for line 13 above – **Maine residents only: Credit Against the Maine Minimum Tax** for tax paid to other taxing jurisdictions)

- A. Taxpayer's total income associated with Maine tentative minimum tax (Line 6 above) A. _____
- B. Taxpayer's income associated with the Maine tentative minimum tax derived from other jurisdiction B. _____
- C. Percentage of income taxed by other jurisdiction (Divide line B by line A) C. _____ %
- D. Limitation of credit:
 1. Net state minimum tax (Line 12 above) multiplied by percent on line C D(1). _____
 2. Minimum tax paid other jurisdiction on income taxed under the Maine minimum tax D(2). _____
- E. Allowable credit, the lesser of lines D(1) or D(2). Enter here and on line 13 above E. _____

2003 MAINE MINIMUM TAX CREDIT AND CARRYFORWARD TO 2004

Worksheet for 1040ME, Schedule A, Line 19 or 1041ME, Schedule A, line 15

Enclose a copy of 2003 federal Form 8801

15. Enter the amount from line 12 of the 2002 Maine Minimum Tax Worksheet 15. _____
16. Minimum tax credit carryforward from 2002 (2002 Maine Minimum Tax Worksheet, line 21) 16. _____
17. Enter 2002 net state minimum tax on federal exclusion items – From worksheet at www.maine.gov/revenue 17. _____
18. 2002 adjusted net state minimum tax (Line 15 plus line 16 minus line 17 – if zero or less, enter zero) 18. _____
19. Enter 2003 Maine income tax liability (2003 1040ME, line 20 plus line 21 [except minimum tax] minus line 22 minus line 24 [except minimum tax credit] minus line 25 or 2003 1041ME, line 6, excluding minimum tax and minimum tax credit) 19. _____
20. Enter 2003 Maine minimum tax (Line 10 above) 20. _____
21. Subtract line 20 from line 19 (If zero or less, enter zero) 21. _____
22. **Maine minimum tax credit:** Enter the lesser of line 18 or 21 here and on 1040ME, Schedule A, line 19 or 1041ME, Schedule A, line 15 22. _____
23. **Maine minimum tax credit carryforward to 2004** (Subtract line 22 from line 18) 23. _____

NOTE: If you have a Maine minimum tax credit carryforward to 2004, keep a copy of the worksheet to submit with your 2004 Maine individual, trust or estate income tax return.

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Attachment
Sequence No. 8

WORKSHEET A**Residency Information Worksheet for Nonresidents/Part-year 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 who are filing a Maine return for the first time, and 3) former Maine residents who are filing as nonresidents 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 2003: - Unless otherwise indicated, enter "Yes" or "No" on each line.		
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 is (Enter state)	3a.	
4. The number of days I spent in Maine (for any purpose) is	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. Since moving out of Maine, have you:		
a. Performed any work or services in Maine.	8a.	
If yes, list employer. (Yourself: _____ Spouse: _____)		
b. Registered an auto or other vehicle in Maine	8b.	
c. Renewed a Maine driver's license	8c.	
d. Voted in Maine, in person or by absentee ballot	8d.	
e. Attended or sent your children (if any) to a Maine school	8e.	
f. Purchased a Maine resident hunting or fishing license	8f.	
g. Listed Maine as your legal residence for any purpose	8g.	
h. Obtained or renewed any Maine trade or professional licenses or union memberships	8h.	
9. If you answered "yes" to question 5 but have not disposed of the property, what use do you intend to make of it and how often (attach a separate sheet if necessary)?		
10. If you answered "no" to question 7(f) please explain the circumstances (attach a separate sheet if necessary):		

				-			-				
--	--	--	--	---	--	--	---	--	--	--	--

WORKSHEET B**Income Allocation Worksheet for Nonresidents/Part-Year Residents**

(See instructions on page 13) - Enclose with your Form 1040ME

Nonresidents and Part-year residents must complete this worksheet before completing Schedule NR or Schedule NRH

		Federal Income		Maine Resident Period (Part-year Residents only)			Nonresident Period (Nonresidents & Part-year 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			
(NOTE: Married persons filing separate Maine income tax returns must complete separate worksheets for each spouse)									
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								

NOTE: See instructions on page 13 on how to use Worksheet B, line 15 entries to complete line 1 of Schedule NR or Schedule NRH.

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

SCHEDULE NR
FORM 1040ME

2003

SCHEDULE for CALCULATING the NONRESIDENT CREDIT
NONRESIDENTS AND PART-YEAR RESIDENTS ONLY

This schedule must be enclosed with your completed Form 1040ME.

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

from _____ to _____ .

0302116₀₀

Attachment Sequence No. **10**

Name(s) as shown on Form 1040ME

Your Social Security Number

				-			-				
--	--	--	--	---	--	--	---	--	--	--	--

WHO MUST FILE SCHEDULE NR? Nonresident and part-year resident individuals who are required to file a Maine return, but have income not taxable by Maine **and** use the same filing status on the Maine return as used on the federal return. See reverse side for instructions.

DO NOT FILE SCHEDULE NR IF: All your income is taxable by Maine **or** if your federal filing status is "Married filing joint" and you elect to file "Single" on the Maine return (use Schedule NRH on page 29). **You do not have to complete Schedule NR if you qualify for the low-income tax credit** (See instructions for Form 1040ME, line 22).

YOU MUST ENCLOSE A COMPLETE COPY OF YOUR FEDERAL RETURN, including all schedules and worksheets. Enclose copies of W-2 forms from other states or temporary duty (TDY) papers to support your entry in Box C. If you filed your federal return using the IRS Telefile system, attach a copy of your Telefile worksheet to your Maine income tax return.

IMPORTANT: Complete Worksheets A and B on pages 25 and 26 before completing Schedule NR.

- 1 INCOME** — (Complete and attach Worksheets A and B on pages 25 and 26):

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 33, 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 Deductions — Specify

c Total Modifications: line 5a minus line 5b (may be a negative amount)

- 6 NON-MAINE ADJUSTED GROSS INCOME:** Add or 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 plus line 21 (except for minimum tax) 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

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** individual is subject to Maine income tax on taxable income derived from sources within Maine. This includes the following:

1. Salaries and wages earned working in Maine, including all taxable benefits such as annual and sick leave;
2. Distributive share of income (loss) from partnerships and S corporations operating in Maine;
3. Shares of trust and estate income derived from Maine sources;
4. Income (loss) attributed to the ownership or disposition of real or tangible personal property in Maine; and
5. Maine State Lottery or Tri-State Lottery winnings from tickets purchased within Maine on or after July 13, 1993.

Income from intangible sources, such as interest, dividends, pensions, annuities, gains or losses attributable to intangible personal property, is not Maine-source income **unless** it is attributable to a business or profession carried on in Maine.

SHOULD I FILE SCHEDULE NR OR SCHEDULE NRH?

Read the instructions on page 13. You must file Schedule NR if you are a nonresident or part-year 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, but only one of you has Maine-source income. The nonresident 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 25 and 26 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 (see instructions for Worksheet B on page 13). 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 33, 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 page 9. Do not include taxable refunds of state and local taxes. Prorate the pension deduction (Form 1040ME, Schedule 1, line 2d) based on the percentage of qualified pension income received as a nonresident.

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 Form 1040ME, line 20 plus line 21 (except minimum tax) minus line 22, minus Maine Schedule A, lines 5 and 7.

Line 9. NONRESIDENT CREDIT. Multiply the amount on line 8 by the percentage on line 7. This is your Nonresident Credit. Enter the result here and on Form 1040ME, line 25.

Enclose Schedule NR and Worksheets A and B (and Worksheet C, if used) with your Maine return, Form 1040ME. Include a COMPLETE copy of your federal return, including all schedules and worksheets. Enclose W-2 forms from other states or temporary duty (TDY) papers to support your entry in Box C. If you filed your federal return using the IRS Telefile system, attach a copy of your Telefile worksheet to your Maine income tax return.

STEP 1. Complete Worksheets A and B on pages 25 and 26 before completing Schedule NRH.

STEP 2. Complete column A. List Your Joint Income As Reported On Your Joint Federal Return.

Lines 1a through 1f — Total Income. Enter income of both spouses as reported on your joint federal return. Include all income listed on the federal return except taxable refunds, line 10 of federal Form 1040.

Line 5 — Income Modifications/Pension Income Deduction. Complete lines 5a through 5c if you have Maine income modifications. See the instructions for Form 1040ME, Schedule 1 and the Worksheet for Pension Income Deduction for details explaining these modifications. Do not include taxable refunds of state and local income tax.

Line 8 — Deductions. If you itemized deductions on your joint federal return, complete Form 1040ME, Schedule 2 to calculate the amount of your joint Maine itemized deductions. Enter the result from Schedule 2, line 7 on this line in column A. If you claimed the standard deduction on your joint federal return, leave line 8, column A blank. Additional instructions for the standard deduction are included in step 3 below.

Line 9 — Exemptions. Multiply the number of dependent exemptions claimed on your federal return by \$2,850. Exclude the exemptions for you and your spouse. Enter the result on line 9a in column A.

STEP 3. Complete column B. List Your Income.

Lines 1a through 1f. Enter only your income in column B. Attribute earned income to the spouse who earned it. Divide unearned income (interest, dividends, capital gains, etc.) equally between you and your spouse.

Line 3 — Federal Income Adjustments. Enter your share of the adjustments shown on your federal Form 1040, line 33 or federal Form 1040A, line 20.

Line 5 — Income Modifications. Enter your share of the income modifications listed in column A.

Line 8 — Deductions. If you itemized deductions, calculate your share by multiplying the amount on line 8, column A, by the percentage listed on line 7, column B. If your share of the itemized deductions is less than the Maine standard deduction for single, use the Maine standard deduction for single.

If you use the standard deduction on your joint federal return, use the Maine “single” standard deduction. The Maine standard deduction for a single individual is \$4,750 unless you claimed zero exemptions on your federal return. If so, the standard deduction is the greater of \$750 or the sum of \$250 plus earned income up to a maximum of \$4,750. If you are age 65 or over **or** blind, increase the standard deduction amount by \$1,150. If age 65 or over **and** blind, increase it by \$2,300. Enter your deduction amount (itemized or standard, whichever is greater) on line 8, column B.

Line 9 — Exemptions. You are entitled to claim your own personal exemption plus a portion of the dependent exemptions claimed on your joint federal return. Follow the instructions on Schedule NRH to complete lines 9a, 9b and 9c.

Tax Additions and Tax Credits. Refer to Maine Schedule A on page 21 for tax additions and tax credits. If you claim any of the listed additions or individual credits (Maine Schedule A, lines 5 and 7), multiply the joint amount of the individual credits or additions by the percentage listed on line 7, column B of Schedule NRH. (**NOTE:** The child care credit on Maine Schedule A, line 6 is prorated on the Worksheet for Child Care Credit on page 22). Enter your share on Maine Schedule A to enter the results on Form 1040ME. You may claim 100% of your ownership share of the business credits on Maine Schedule A, lines 9-18 and 20-24.

STEP 4. Complete Form 1040ME. Complete Form 1040ME lines 1-23 using the amounts listed in column B, Schedule NRH.

Filing Status: Check Single.

Number of Exemptions: Enter total number of exemptions claimed on your joint federal return less the exemption for your spouse.

Lines 14, 15, 16, 17, 18: Enter amounts from column B of Schedule NRH. Follow the instructions on Schedule NRH.

Line 20: Use the tax amount from the Single column in the tax table for your taxable income as listed on line 19.

Line 31: Use Tax. Enter zero unless you are filing as a resident and have a use tax liability (see specific instructions for line 31 on page 7).

STEP 5. Complete column C. List in column C the Non-Maine-Source portion of the income listed in column B. If you are filing as a Maine resident, do not complete column C. See page 13 for an overall description of Maine-source and non-Maine-source income. Use Worksheet B on page 26 to help you determine amounts to enter on line 1. For line 5, prorate the pension deduction based on the percentage of qualified pension income received as a nonresident. Do not include your spouse's income in this column. Supply W-2 forms from other states or temporary duty (TDY) papers to support entries in column C.

STEP 6. Compute your Nonresident Credit. (If you are filing as a Maine resident, do not complete lines 10 and 11.)

Line 10. Adjusted Maine Income Tax. Enter your adjusted Maine income tax. Take this amount from Form 1040ME, line 20 plus line 21 (except minimum tax) minus line 22, minus Maine Schedule A, lines 5 and 7.

Line 11. Nonresident Credit. Find your nonresident credit by multiplying the amount on line 10 by line 7, column C. Enter the result here and on Form 1040ME, line 25. This is your nonresident credit.

STEP 7. Complete Form 1040ME. Calculate your balance due or refund by completing the remaining lines on Form 1040ME. Follow the instructions for Form 1040ME.

2003 MAINE INCOME TAX TABLE

If Line 19 Form 1040ME is:		And Your Filing Status is:		
At Least	But Less Than	Single or Married-Filing Separately	Married Filing Jointly*	Head of Household
Your Tax is:				
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	90	87	87
4,400	4,500	94	89	89
4,500	4,600	99	91	91
4,600	4,700	103	93	93
4,700	4,800	108	95	95
4,800	4,900	112	97	97
4,900	5,000	117	99	99
5,000				
5,000	5,100	121	101	101
5,100	5,200	126	103	103
5,200	5,300	130	105	105
5,300	5,400	135	107	107
5,400	5,500	139	109	109
5,500	5,600	144	111	111
5,600	5,700	148	113	113
5,700	5,800	153	115	115
5,800	5,900	157	117	117
5,900	6,000	162	119	119
6,000				
6,000	6,100	166	121	121
6,100	6,200	171	123	123
6,200	6,300	175	125	125
6,300	6,400	180	127	127
6,400	6,500	184	129	130
6,500	6,600	189	131	135
6,600	6,700	193	133	139
6,700	6,800	198	135	144
6,800	6,900	202	137	148
6,900	7,000	207	139	153

If Line 19 Form 1040ME is:		And Your Filing Status is:		
At Least	But Less Than	Single or Married-Filing Separately	Married Filing Jointly*	Head of Household
Your Tax is:				
7,000				
7,000	7,100	211	141	157
7,100	7,200	216	143	162
7,200	7,300	220	145	166
7,300	7,400	225	147	171
7,400	7,500	229	149	175
7,500	7,600	234	151	180
7,600	7,700	238	153	184
7,700	7,800	243	155	189
7,800	7,900	247	157	193
7,900	8,000	252	159	198
8,000				
8,000	8,100	256	161	202
8,100	8,200	261	163	207
8,200	8,300	265	165	211
8,300	8,400	270	167	216
8,400	8,500	274	169	220
8,500	8,600	281	172	225
8,600	8,700	288	177	229
8,700	8,800	295	181	234
8,800	8,900	302	186	238
8,900	9,000	309	190	243
9,000				
9,000	9,100	316	195	247
9,100	9,200	323	199	252
9,200	9,300	330	204	256
9,300	9,400	337	208	261
9,400	9,500	344	213	265
9,500	9,600	351	217	270
9,600	9,700	358	222	274
9,700	9,800	365	226	279
9,800	9,900	372	231	283
9,900	10,000	379	235	288
10,000				
10,000	10,100	386	240	292
10,100	10,200	393	244	297
10,200	10,300	400	249	301
10,300	10,400	407	253	306
10,400	10,500	414	258	310
10,500	10,600	421	262	315
10,600	10,700	428	267	319
10,700	10,800	435	271	324
10,800	10,900	442	276	328
10,900	11,000	449	280	333
11,000				
11,000	11,100	456	285	337
11,100	11,200	463	289	342
11,200	11,300	470	294	346
11,300	11,400	477	298	351
11,400	11,500	484	303	355
11,500	11,600	491	307	360
11,600	11,700	498	312	364
11,700	11,800	505	316	369
11,800	11,900	512	321	373
11,900	12,000	519	325	378
12,000				
12,000	12,100	526	330	382
12,100	12,200	533	334	387
12,200	12,300	540	339	391
12,300	12,400	547	343	396
12,400	12,500	554	348	400
12,500	12,600	561	352	405
12,600	12,700	568	357	409
12,700	12,800	575	361	416
12,800	12,900	582	366	423
12,900	13,000	589	370	430
13,000				
13,000	13,100	596	375	437
13,100	13,200	603	379	444
13,200	13,300	610	384	451
13,300	13,400	617	388	458
13,400	13,500	624	393	465
13,500	13,600	631	397	472
13,600	13,700	638	402	479
13,700	13,800	645	406	486
13,800	13,900	652	411	493
13,900	14,000	659	415	500

If Line 19 Form 1040ME is:		And Your Filing Status is:		
At Least	But Less Than	Single or Married-Filing Separately	Married Filing Jointly*	Head of Household
Your Tax is:				
14,000				
14,000	14,100	666	420	507
14,100	14,200	673	424	514
14,200	14,300	680	429	521
14,300	14,400	687	433	528
14,400	14,500	694	438	535
14,500	14,600	701	442	542
14,600	14,700	708	447	549
14,700	14,800	715	451	556
14,800	14,900	722	456	563
14,900	15,000	729	460	570
15,000				
15,000	15,100	736	465	577
15,100	15,200	743	469	584
15,200	15,300	750	474	591
15,300	15,400	757	478	598
15,400	15,500	764	483	605
15,500	15,600	771	487	612
15,600	15,700	778	492	619
15,700	15,800	785	496	626
15,800	15,900	792	501	633
15,900	16,000	799	505	640
16,000				
16,000	16,100	806	510	647
16,100	16,200	813	514	654
16,200	16,300	820	519	661
16,300	16,400	827	523	668
16,400	16,500	834	528	675
16,500	16,600	841	532	682
16,600	16,700	848	537	689
16,700	16,800	855	541	696
16,800	16,900	862	546	703
16,900	17,000	869	550	710
17,000				
17,000	17,100	878	557	717
17,100	17,200	886	564	724
17,200	17,300	895	571	731
17,300	17,400	903	578	738
17,400	17,500	912	585	745
17,500	17,600	920	592	752
17,600	17,700	929	599	759
17,700	17,800	937	606	766
17,800	17,900	946	613	773
17,900	18,000	954	620	780
18,000				
18,000	18,100	963	627	787
18,100	18,200	971	634	794
18,200	18,300	980	641	801
18,300	18,400	988	648	808
18,400	18,500	997	655	815
18,500	18,600	1,005	662	822
18,600	18,700	1,014	669	829
18,700	18,800	1,022	676	836
18,800	18,900	1,031	683	843
18,900	19,000	1,039	690	850
19,000				
19,000	19,100	1,048	697	857
19,100	19,200	1,056	704	864
19,200	19,300	1,065	711	871
19,300	19,400	1,073	718	878
19,400	19,500	1,082	725	885
19,500	19,600	1,090	732	892
19,600	19,700	1,099	739	899
19,700	19,800	1,107	746	906
19,800	19,900	1,116	753	913
19,900	20,000	1,124	760	920
20,000				
20,000	20,100	1,133	767	927
20,100	20,200	1,141	774	934
20,200	20,300	1,150	781	941
20,300	20,400	1,158	788	948
20,400	20,500	1,167	795	955
20,500	20,600	1,175	802	962
20,600	20,700	1,184	809	969
20,700	20,800	1,192	816	976
20,800	20,900	1,201	823	983
20,900	21,000	1,209	830	990

2003 MAINE INCOME TAX TABLE

If Line 19 Form 1040ME is:		And Your Filing Status is:		
At Least	But Less Than	Single or Married-Filing Separately	Married Filing Jointly*	Head of Household
Your Tax is:				
21,000				
21,000	21,100	1,218	837	997
21,100	21,200	1,226	844	1,004
21,200	21,300	1,235	851	1,011
21,300	21,400	1,243	858	1,018
21,400	21,500	1,252	865	1,025
21,500	21,600	1,260	872	1,032
21,600	21,700	1,269	879	1,039
21,700	21,800	1,277	886	1,046
21,800	21,900	1,286	893	1,053
21,900	22,000	1,294	900	1,060
22,000				
22,000	22,100	1,303	907	1,067
22,100	22,200	1,311	914	1,074
22,200	22,300	1,320	921	1,081
22,300	22,400	1,328	928	1,088
22,400	22,500	1,337	935	1,095
22,500	22,600	1,345	942	1,102
22,600	22,700	1,354	949	1,109
22,700	22,800	1,362	956	1,116
22,800	22,900	1,371	963	1,123
22,900	23,000	1,379	970	1,130
23,000				
23,000	23,100	1,388	977	1,137
23,100	23,200	1,396	984	1,144
23,200	23,300	1,405	991	1,151
23,300	23,400	1,413	998	1,158
23,400	23,500	1,422	1,005	1,165
23,500	23,600	1,430	1,012	1,172
23,600	23,700	1,439	1,019	1,179
23,700	23,800	1,447	1,026	1,186
23,800	23,900	1,456	1,033	1,193
23,900	24,000	1,464	1,040	1,200
24,000				
24,000	24,100	1,473	1,047	1,207
24,100	24,200	1,481	1,054	1,214
24,200	24,300	1,490	1,061	1,221
24,300	24,400	1,498	1,068	1,228
24,400	24,500	1,507	1,075	1,235
24,500	24,600	1,515	1,082	1,242
24,600	24,700	1,524	1,089	1,249
24,700	24,800	1,532	1,096	1,256
24,800	24,900	1,541	1,103	1,263
24,900	25,000	1,549	1,110	1,270
25,000				
25,000	25,100	1,558	1,117	1,277
25,100	25,200	1,566	1,124	1,284
25,200	25,300	1,575	1,131	1,291
25,300	25,400	1,583	1,138	1,298
25,400	25,500	1,592	1,145	1,305
25,500	25,600	1,600	1,152	1,314
25,600	25,700	1,609	1,159	1,322
25,700	25,800	1,617	1,166	1,331
25,800	25,900	1,626	1,173	1,339
25,900	26,000	1,634	1,180	1,348
26,000				
26,000	26,100	1,643	1,187	1,356
26,100	26,200	1,651	1,194	1,365
26,200	26,300	1,660	1,201	1,373
26,300	26,400	1,668	1,208	1,382
26,400	26,500	1,677	1,215	1,390
26,500	26,600	1,685	1,222	1,399
26,600	26,700	1,694	1,229	1,407
26,700	26,800	1,702	1,236	1,416
26,800	26,900	1,711	1,243	1,424
26,900	27,000	1,719	1,250	1,433
27,000				
27,000	27,100	1,728	1,257	1,441
27,100	27,200	1,736	1,264	1,450
27,200	27,300	1,745	1,271	1,458
27,300	27,400	1,753	1,278	1,467
27,400	27,500	1,762	1,285	1,475
27,500	27,600	1,770	1,292	1,484
27,600	27,700	1,779	1,299	1,492
27,700	27,800	1,787	1,306	1,501
27,800	27,900	1,796	1,313	1,509
27,900	28,000	1,804	1,320	1,518

If Line 19 Form 1040ME is:		And Your Filing Status is:		
At Least	But Less Than	Single or Married-Filing Separately	Married Filing Jointly*	Head of Household
Your Tax is:				
28,000				
28,000	28,100	1,813	1,327	1,526
28,100	28,200	1,821	1,334	1,535
28,200	28,300	1,830	1,341	1,543
28,300	28,400	1,838	1,348	1,552
28,400	28,500	1,847	1,355	1,560
28,500	28,600	1,855	1,362	1,569
28,600	28,700	1,864	1,369	1,577
28,700	28,800	1,872	1,376	1,586
28,800	28,900	1,881	1,383	1,594
28,900	29,000	1,889	1,390	1,603
29,000				
29,000	29,100	1,898	1,397	1,611
29,100	29,200	1,906	1,404	1,620
29,200	29,300	1,915	1,411	1,628
29,300	29,400	1,923	1,418	1,637
29,400	29,500	1,932	1,425	1,645
29,500	29,600	1,940	1,432	1,654
29,600	29,700	1,949	1,439	1,662
29,700	29,800	1,957	1,446	1,671
29,800	29,900	1,966	1,453	1,679
29,900	30,000	1,974	1,460	1,688
30,000				
30,000	30,100	1,983	1,467	1,696
30,100	30,200	1,991	1,474	1,705
30,200	30,300	2,000	1,481	1,713
30,300	30,400	2,008	1,488	1,722
30,400	30,500	2,017	1,495	1,730
30,500	30,600	2,025	1,502	1,739
30,600	30,700	2,034	1,509	1,747
30,700	30,800	2,042	1,516	1,756
30,800	30,900	2,051	1,523	1,764
30,900	31,000	2,059	1,530	1,773
31,000				
31,000	31,100	2,068	1,537	1,781
31,100	31,200	2,076	1,544	1,790
31,200	31,300	2,085	1,551	1,798
31,300	31,400	2,093	1,558	1,807
31,400	31,500	2,102	1,565	1,815
31,500	31,600	2,110	1,572	1,824
31,600	31,700	2,119	1,579	1,832
31,700	31,800	2,127	1,586	1,841
31,800	31,900	2,136	1,593	1,849
31,900	32,000	2,144	1,600	1,858
32,000				
32,000	32,100	2,153	1,607	1,866
32,100	32,200	2,161	1,614	1,875
32,200	32,300	2,170	1,621	1,883
32,300	32,400	2,178	1,628	1,892
32,400	32,500	2,187	1,635	1,900
32,500	32,600	2,195	1,642	1,909
32,600	32,700	2,204	1,649	1,917
32,700	32,800	2,212	1,656	1,926
32,800	32,900	2,221	1,663	1,934
32,900	33,000	2,229	1,670	1,943
33,000				
33,000	33,100	2,238	1,677	1,951
33,100	33,200	2,246	1,684	1,960
33,200	33,300	2,255	1,691	1,968
33,300	33,400	2,263	1,698	1,977
33,400	33,500	2,272	1,705	1,985
33,500	33,600	2,280	1,712	1,994
33,600	33,700	2,289	1,719	2,002
33,700	33,800	2,297	1,726	2,011
33,800	33,900	2,306	1,733	2,019
33,900	34,000	2,314	1,740	2,028
34,000				
34,000	34,100	2,323	1,749	2,036
34,100	34,200	2,331	1,757	2,045
34,200	34,300	2,340	1,766	2,053
34,300	34,400	2,348	1,774	2,062
34,400	34,500	2,357	1,783	2,070
34,500	34,600	2,365	1,791	2,079
34,600	34,700	2,374	1,800	2,087
34,700	34,800	2,382	1,808	2,096
34,800	34,900	2,391	1,817	2,104
34,900	35,000	2,399	1,825	2,113

If Line 19 Form 1040ME is:		And Your Filing Status is:		
At Least	But Less Than	Single or Married-Filing Separately	Married Filing Jointly*	Head of Household
Your Tax is:				
35,000				
35,000	35,100	2,408	1,834	2,121
35,100	35,200	2,416	1,842	2,130
35,200	35,300	2,425	1,851	2,138
35,300	35,400	2,433	1,859	2,147
35,400	35,500	2,442	1,868	2,155
35,500	35,600	2,450	1,876	2,164
35,600	35,700	2,459	1,885	2,172
35,700	35,800	2,467	1,893	2,181
35,800	35,900	2,476	1,902	2,189
35,900	36,000	2,484	1,910	2,198
36,000				
36,000	36,100	2,493	1,919	2,206
36,100	36,200	2,501	1,927	2,215
36,200	36,300	2,510	1,936	2,223
36,300	36,400	2,518	1,944	2,232
36,400	36,500	2,527	1,953	2,240
36,500	36,600	2,535	1,961	2,249
36,600	36,700	2,544	1,970	2,257
36,700	36,800	2,552	1,978	2,266
36,800	36,900	2,561	1,987	2,274
36,900	37,000	2,569	1,995	2,283
37,000				
37,000	37,100	2,578	2,004	2,291
37,100	37,200	2,586	2,012	2,300
37,200	37,300	2,595	2,021	2,308
37,300	37,400	2,603	2,029	2,317
37,400	37,500	2,612	2,038	2,325
37,500	37,600	2,620	2,046	2,334
37,600	37,700	2,629	2,055	2,342
37,700	37,800	2,637	2,063	2,351
37,800	37,900	2,646	2,072	2,359
37,900	38,000	2,654	2,080	2,368
38,000				
38,000	38,100	2,663	2,089	2,376
38,100	38,200	2,671	2,097	2,385
38,200	38,300	2,680	2,106	2,393
38,300	38,400	2,688	2,114	2,402
38,400	38,500	2,697	2,123	2,410
38,500	38,600	2,705	2,131	2,419
38,600	38,700	2,714	2,140	2,427
38,700	38,800	2,722	2,148	2,436
38,800	38,900	2,731	2,157	2,444
38,900	39,000	2,739	2,165	2,453
39,000				
39,000	39,100	2,748	2,174	2,461
39,100	39,200	2,756	2,182	2,470
39,200	39,300	2,765	2,191	2,478
39,300	39,400	2,773	2,199	2,487
39,400	39,500	2,782	2,208	2,495
39,500	39,600	2,790	2,216	2,504
39,600	39,700	2,799	2,225	2,512
39,700	39,800	2,807	2,233	2,521
39,800	39,900	2,816	2,242	2,529
39,900	40,000	2,824	2,250	2,538
40,000				
40,000	40,100	2,833	2,259	2,546
40,100	40,200	2,841	2,267	2,555
40,200	40,300	2,850	2,276	2,563
40,300	40,400	2,858	2,284	2,572
40,400	40,500	2,867	2,293	2,580
40,500	40,600	2,875	2,301	2,589
40,600	40,700	2,884	2,310	2,597
40,700	40,800	2,892	2,318	2,606
40,800	40,900	2,901	2,327	2,614
40,900	41,000	2,909	2,335	2,623
41,000				
41,000	41,100	2,918	2,344	2,631
41,100	41,200	2,926	2,352	2,640
41,200	41,300	2,935	2,361	2,648
41,300	41,400	2,943	2,369	2,657
41,400	41,500	2,952	2,378	2,665
41,500	41,600	2,960	2,386	2,674
41,600	41,700	2,969	2,395	2,682
41,700	41,800	2,977	2,403	2,691
41,800	41,900	2,986	2,412	2,699
41,900	42,000	2,994	2,420	2,708

2003 MAINE INCOME TAX TABLE

If Line 19 Form 1040ME is:		And Your Filing Status is:		
At Least	But Less Than	Single or Married-Filing Separately	Married Filing Jointly*	Head of Household
Your Tax is:				
42,000				
42,000	42,100	3,003	2,429	2,716
42,100	42,200	3,011	2,437	2,725
42,200	42,300	3,020	2,446	2,733
42,300	42,400	3,028	2,454	2,742
42,400	42,500	3,037	2,463	2,750
42,500	42,600	3,045	2,471	2,759
42,600	42,700	3,054	2,480	2,767
42,700	42,800	3,062	2,488	2,776
42,800	42,900	3,071	2,497	2,784
42,900	43,000	3,079	2,505	2,793
43,000				
43,000	43,100	3,088	2,514	2,801
43,100	43,200	3,096	2,522	2,810
43,200	43,300	3,105	2,531	2,818
43,300	43,400	3,113	2,539	2,827
43,400	43,500	3,122	2,548	2,835
43,500	43,600	3,130	2,556	2,844
43,600	43,700	3,139	2,565	2,852
43,700	43,800	3,147	2,573	2,861
43,800	43,900	3,156	2,582	2,869
43,900	44,000	3,164	2,590	2,878
44,000				
44,000	44,100	3,173	2,599	2,886
44,100	44,200	3,181	2,607	2,895
44,200	44,300	3,190	2,616	2,903
44,300	44,400	3,198	2,624	2,912
44,400	44,500	3,207	2,633	2,920
44,500	44,600	3,215	2,641	2,929
44,600	44,700	3,224	2,650	2,937
44,700	44,800	3,232	2,658	2,946
44,800	44,900	3,241	2,667	2,954
44,900	45,000	3,249	2,675	2,963
45,000				
45,000	45,100	3,258	2,684	2,971
45,100	45,200	3,266	2,692	2,980
45,200	45,300	3,275	2,701	2,988
45,300	45,400	3,283	2,709	2,997
45,400	45,500	3,292	2,718	3,005
45,500	45,600	3,300	2,726	3,014
45,600	45,700	3,309	2,735	3,022
45,700	45,800	3,317	2,743	3,031
45,800	45,900	3,326	2,752	3,039
45,900	46,000	3,334	2,760	3,048
46,000				
46,000	46,100	3,343	2,769	3,056
46,100	46,200	3,351	2,777	3,065
46,200	46,300	3,360	2,786	3,073
46,300	46,400	3,368	2,794	3,082
46,400	46,500	3,377	2,803	3,090
46,500	46,600	3,385	2,811	3,099
46,600	46,700	3,394	2,820	3,107
46,700	46,800	3,402	2,828	3,116
46,800	46,900	3,411	2,837	3,124
46,900	47,000	3,419	2,845	3,133
47,000				
47,000	47,100	3,428	2,854	3,141
47,100	47,200	3,436	2,862	3,150
47,200	47,300	3,445	2,871	3,158
47,300	47,400	3,453	2,879	3,167
47,400	47,500	3,462	2,888	3,175
47,500	47,600	3,470	2,896	3,184
47,600	47,700	3,479	2,905	3,192
47,700	47,800	3,487	2,913	3,201
47,800	47,900	3,496	2,922	3,209
47,900	48,000	3,504	2,930	3,218
48,000				
48,000	48,100	3,513	2,939	3,226
48,100	48,200	3,521	2,947	3,235
48,200	48,300	3,530	2,956	3,243
48,300	48,400	3,538	2,964	3,252
48,400	48,500	3,547	2,973	3,260
48,500	48,600	3,555	2,981	3,269
48,600	48,700	3,564	2,990	3,277
48,700	48,800	3,572	2,998	3,286
48,800	48,900	3,581	3,007	3,294
48,900	49,000	3,589	3,015	3,303

If Line 19 Form 1040ME is:		And Your Filing Status is:		
At Least	But Less Than	Single or Married-Filing Separately	Married Filing Jointly*	Head of Household
Your Tax is:				
49,000				
49,000	49,100	3,598	3,024	3,311
49,100	49,200	3,606	3,032	3,320
49,200	49,300	3,615	3,041	3,328
49,300	49,400	3,623	3,049	3,337
49,400	49,500	3,632	3,058	3,345
49,500	49,600	3,640	3,066	3,354
49,600	49,700	3,649	3,075	3,362
49,700	49,800	3,657	3,083	3,371
49,800	49,900	3,666	3,092	3,379
49,900	50,000	3,674	3,100	3,388
50,000				
50,000	50,100	3,683	3,109	3,396
50,100	50,200	3,691	3,117	3,405
50,200	50,300	3,700	3,126	3,413
50,300	50,400	3,708	3,134	3,422
50,400	50,500	3,717	3,143	3,430
50,500	50,600	3,725	3,151	3,439
50,600	50,700	3,734	3,160	3,447
50,700	50,800	3,742	3,168	3,456
50,800	50,900	3,751	3,177	3,464
50,900	51,000	3,759	3,185	3,473
51,000				
51,000	51,100	3,768	3,194	3,481
51,100	51,200	3,776	3,202	3,490
51,200	51,300	3,785	3,211	3,498
51,300	51,400	3,793	3,219	3,507
51,400	51,500	3,802	3,228	3,515
51,500	51,600	3,810	3,236	3,524
51,600	51,700	3,819	3,245	3,532
51,700	51,800	3,827	3,253	3,541
51,800	51,900	3,836	3,262	3,549
51,900	52,000	3,844	3,270	3,558
52,000				
52,000	52,100	3,853	3,279	3,566
52,100	52,200	3,861	3,287	3,575
52,200	52,300	3,870	3,296	3,583
52,300	52,400	3,878	3,304	3,592
52,400	52,500	3,887	3,313	3,600
52,500	52,600	3,895	3,321	3,609
52,600	52,700	3,904	3,330	3,617
52,700	52,800	3,912	3,338	3,626
52,800	52,900	3,921	3,347	3,634
52,900	53,000	3,929	3,355	3,643
53,000				
53,000	53,100	3,938	3,364	3,651
53,100	53,200	3,946	3,372	3,660
53,200	53,300	3,955	3,381	3,668
53,300	53,400	3,963	3,389	3,677
53,400	53,500	3,972	3,398	3,685
53,500	53,600	3,980	3,406	3,694
53,600	53,700	3,989	3,415	3,702
53,700	53,800	3,997	3,423	3,711
53,800	53,900	4,006	3,432	3,719
53,900	54,000	4,014	3,440	3,728
54,000				
54,000	54,100	4,023	3,449	3,736
54,100	54,200	4,031	3,457	3,745
54,200	54,300	4,040	3,466	3,753
54,300	54,400	4,048	3,474	3,762
54,400	54,500	4,057	3,483	3,770
54,500	54,600	4,065	3,491	3,779
54,600	54,700	4,074	3,500	3,787
54,700	54,800	4,082	3,508	3,796
54,800	54,900	4,091	3,517	3,804
54,900	55,000	4,099	3,525	3,813
55,000				
55,000	55,100	4,108	3,534	3,821
55,100	55,200	4,116	3,542	3,830
55,200	55,300	4,125	3,551	3,838
55,300	55,400	4,133	3,559	3,847
55,400	55,500	4,142	3,568	3,855
55,500	55,600	4,150	3,576	3,864
55,600	55,700	4,159	3,585	3,872
55,700	55,800	4,167	3,593	3,881
55,800	55,900	4,176	3,602	3,889
55,900	56,000	4,184	3,610	3,898

If Line 19 Form 1040ME is:		And Your Filing Status is:		
At Least	But Less Than	Single or Married-Filing Separately	Married Filing Jointly*	Head of Household
Your Tax is:				
56,000				
56,000	56,100	4,193	3,619	3,906
56,100	56,200	4,201	3,627	3,915
56,200	56,300	4,210	3,636	3,923
56,300	56,400	4,218	3,644	3,932
56,400	56,500	4,227	3,653	3,940
56,500	56,600	4,235	3,661	3,949
56,600	56,700	4,244	3,670	3,957
56,700	56,800	4,252	3,678	3,966
56,800	56,900	4,261	3,687	3,974
56,900	57,000	4,269	3,695	3,983
57,000				
57,000	57,100	4,278	3,704	3,991
57,100	57,200	4,286	3,712	4,000
57,200	57,300	4,295	3,721	4,008
57,300	57,400	4,303	3,729	4,017
57,400	57,500	4,312	3,738	4,025
57,500	57,600	4,320	3,746	4,034
57,600	57,700	4,329	3,755	4,042
57,700	57,800	4,337	3,763	4,051
57,800	57,900	4,346	3,772	4,059
57,900	58,000	4,354	3,780	4,068
58,000				
58,000	58,100	4,363	3,789	4,076
58,100	58,200	4,371	3,797	4,085
58,200	58,300	4,380	3,806	4,093
58,300	58,400	4,388	3,814	4,102
58,400	58,500	4,397	3,823	4,110
58,500	58,600	4,405	3,831	4,119
58,600	58,700	4,414	3,840	4,127
58,700	58,800	4,422	3,848	4,136
58,800	58,900	4,431	3,857	4,144
58,900	59,000	4,439	3,865	4,153
59,000				
59,000	59,100	4,448	3,874	4,161
59,100	59,200	4,456	3,882	4,170
59,200	59,300	4,465	3,891	4,178
59,300	59,400	4,473	3,899	4,187
59,400	59,500	4,482	3,908	4,195
59,500	59,600	4,490	3,916	4,204
59,600	59,700	4,499	3,925	4,212
59,700	59,800	4,507	3,933	4,221
59,800	59,900	4,516	3,942	4,229
59,900	60,000	4,524	3,950	4,238
60,000				
60,000	60,100	4,533	3,959	4,246
60,100	60,200	4,541	3,967	4,255
60,200	60,300	4,550	3,976	4,263
60,300	60,400	4,558	3,984	4,272
60,400	60,500	4,567	3,993	4,280
60,500	60,600	4,575	4,001	4,289
60,600	60,700	4,584	4,010	4,297
60,700	60,800	4,592	4,018	4,306
60,800	60,900	4,601	4,027	4,314
60,900	61,000	4,609	4,035	4,323
61,000				
61,000	61,100	4,618	4,044	4,331
61,100	61,200	4,626	4,052	4,340
61,200	61,300	4,635	4,061	4,348
61,300	61,400	4,643	4,069	4,357
61,400	61,500	4,652	4,078	4,365
61,500	61,600	4,660	4,086	4,374
61,600	61,700	4,669	4,095	4,382
61,700	61,800	4,677	4,103	4,391
61,800	61,900	4,686	4,112	4,399
61,900	62,000	4,694	4,120	4,408
62,000				
62,000	62,100	4,703	4,129	4,416
62,100	62,200	4,711	4,137	4,425
62,200	62,300	4,720	4,146	4,433
62,300	62,400	4,728	4,154	4,442
62,400	62,500	4,737	4,163	4,450
62,500	62,600	4,745	4,171	4,459
62,600	62,700	4,754	4,180	4,467
62,700	62,800	4,762	4,188	4,476
62,800	62,900	4,771	4,197	4,484
62,900	63,000	4,779	4,205	4,493

2003 MAINE INCOME TAX TABLE

If Line 19 Form 1040ME is:		And Your Filing Status is:		
At Least	But Less Than	Single or Married-Filing Separately	Married Filing Jointly*	Head of Household
Your Tax is:				
63,000				
63,000	63,100	4,788	4,214	4,501
63,100	63,200	4,796	4,222	4,510
63,200	63,300	4,805	4,231	4,518
63,300	63,400	4,813	4,239	4,527
63,400	63,500	4,822	4,248	4,535
63,500	63,600	4,830	4,256	4,544
63,600	63,700	4,839	4,265	4,552
63,700	63,800	4,847	4,273	4,561
63,800	63,900	4,856	4,282	4,569
63,900	64,000	4,864	4,290	4,578
64,000				
64,000	64,100	4,873	4,299	4,586
64,100	64,200	4,881	4,307	4,595
64,200	64,300	4,890	4,316	4,603
64,300	64,400	4,898	4,324	4,612
64,400	64,500	4,907	4,333	4,620
64,500	64,600	4,915	4,341	4,629
64,600	64,700	4,924	4,350	4,637
64,700	64,800	4,932	4,358	4,646
64,800	64,900	4,941	4,367	4,654
64,900	65,000	4,949	4,375	4,663
65,000				
65,000	65,100	4,958	4,384	4,671
65,100	65,200	4,966	4,392	4,680
65,200	65,300	4,975	4,401	4,688
65,300	65,400	4,983	4,409	4,697
65,400	65,500	4,992	4,418	4,705
65,500	65,600	5,000	4,426	4,714
65,600	65,700	5,009	4,435	4,722
65,700	65,800	5,017	4,443	4,731
65,800	65,900	5,026	4,452	4,739
65,900	66,000	5,034	4,460	4,748
66,000				
66,000	66,100	5,043	4,469	4,756
66,100	66,200	5,051	4,477	4,765
66,200	66,300	5,060	4,486	4,773
66,300	66,400	5,068	4,494	4,782
66,400	66,500	5,077	4,503	4,790
66,500	66,600	5,085	4,511	4,799
66,600	66,700	5,094	4,520	4,807
66,700	66,800	5,102	4,528	4,816
66,800	66,900	5,111	4,537	4,824
66,900	67,000	5,119	4,545	4,833
67,000				
67,000	67,100	5,128	4,554	4,841
67,100	67,200	5,136	4,562	4,850
67,200	67,300	5,145	4,571	4,858
67,300	67,400	5,153	4,579	4,867
67,400	67,500	5,162	4,588	4,875
67,500	67,600	5,170	4,596	4,884
67,600	67,700	5,179	4,605	4,892
67,700	67,800	5,187	4,613	4,901
67,800	67,900	5,196	4,622	4,909
67,900	68,000	5,204	4,630	4,918
68,000				
68,000	68,100	5,213	4,639	4,926
68,100	68,200	5,221	4,647	4,935
68,200	68,300	5,230	4,656	4,943
68,300	68,400	5,238	4,664	4,952
68,400	68,500	5,247	4,673	4,960
68,500	68,600	5,255	4,681	4,969
68,600	68,700	5,264	4,690	4,977
68,700	68,800	5,272	4,698	4,986
68,800	68,900	5,281	4,707	4,994
68,900	69,000	5,289	4,715	5,003
69,000				
69,000	69,100	5,298	4,724	5,011
69,100	69,200	5,306	4,732	5,020
69,200	69,300	5,315	4,741	5,028
69,300	69,400	5,323	4,749	5,037
69,400	69,500	5,332	4,758	5,045
69,500	69,600	5,340	4,766	5,054
69,600	69,700	5,349	4,775	5,062
69,700	69,800	5,357	4,783	5,071
69,800	69,900	5,366	4,792	5,079
69,900	70,000	5,374	4,800	5,088

If Line 19 Form 1040ME is:		And Your Filing Status is:		
At Least	But Less Than	Single or Married-Filing Separately	Married Filing Jointly*	Head of Household
Your Tax is:				
70,000				
70,000	70,100	5,383	4,809	5,096
70,100	70,200	5,391	4,817	5,105
70,200	70,300	5,400	4,826	5,113
70,300	70,400	5,408	4,834	5,122
70,400	70,500	5,417	4,843	5,130
70,500	70,600	5,425	4,851	5,139
70,600	70,700	5,434	4,860	5,147
70,700	70,800	5,442	4,868	5,156
70,800	70,900	5,451	4,877	5,164
70,900	71,000	5,459	4,885	5,173
71,000				
71,000	71,100	5,468	4,894	5,181
71,100	71,200	5,476	4,902	5,190
71,200	71,300	5,485	4,911	5,198
71,300	71,400	5,493	4,919	5,207
71,400	71,500	5,502	4,928	5,215
71,500	71,600	5,510	4,936	5,224
71,600	71,700	5,519	4,945	5,232
71,700	71,800	5,527	4,953	5,241
71,800	71,900	5,536	4,962	5,249
71,900	72,000	5,544	4,970	5,258
72,000				
72,000	72,100	5,553	4,979	5,266
72,100	72,200	5,561	4,987	5,275
72,200	72,300	5,570	4,996	5,283
72,300	72,400	5,578	5,004	5,292
72,400	72,500	5,587	5,013	5,300
72,500	72,600	5,595	5,021	5,309
72,600	72,700	5,604	5,030	5,317
72,700	72,800	5,612	5,038	5,326
72,800	72,900	5,621	5,047	5,334
72,900	73,000	5,629	5,055	5,343
73,000				
73,000	73,100	5,638	5,064	5,351
73,100	73,200	5,646	5,072	5,360
73,200	73,300	5,655	5,081	5,368
73,300	73,400	5,663	5,089	5,377
73,400	73,500	5,672	5,098	5,385
73,500	73,600	5,680	5,106	5,394
73,600	73,700	5,689	5,115	5,402
73,700	73,800	5,697	5,123	5,411
73,800	73,900	5,706	5,132	5,419
73,900	74,000	5,714	5,140	5,428
74,000				
74,000	74,100	5,723	5,149	5,436
74,100	74,200	5,731	5,157	5,445
74,200	74,300	5,740	5,166	5,453
74,300	74,400	5,748	5,174	5,462
74,400	74,500	5,757	5,183	5,470
74,500	74,600	5,765	5,191	5,479
74,600	74,700	5,774	5,200	5,487
74,700	74,800	5,782	5,208	5,496
74,800	74,900	5,791	5,217	5,504
74,900	75,000	5,799	5,225	5,513
75,000				
75,000	75,100	5,808	5,234	5,521
75,100	75,200	5,816	5,242	5,530
75,200	75,300	5,825	5,251	5,538
75,300	75,400	5,833	5,259	5,547
75,400	75,500	5,842	5,268	5,555
75,500	75,600	5,850	5,276	5,564
75,600	75,700	5,859	5,285	5,572
75,700	75,800	5,867	5,293	5,581
75,800	75,900	5,876	5,302	5,589
75,900	76,000	5,884	5,310	5,598
76,000				
76,000	76,100	5,893	5,319	5,606
76,100	76,200	5,901	5,327	5,615
76,200	76,300	5,910	5,336	5,623
76,300	76,400	5,918	5,344	5,632
76,400	76,500	5,927	5,353	5,640
76,500	76,600	5,935	5,361	5,649
76,600	76,700	5,944	5,370	5,657
76,700	76,800	5,952	5,378	5,666
76,800	76,900	5,961	5,387	5,674
76,900	77,000	5,969	5,395	5,683

If Line 19 Form 1040ME is:		And Your Filing Status is:		
At Least	But Less Than	Single or Married-Filing Separately	Married Filing Jointly*	Head of Household
Your Tax is:				
77,000				
77,000	77,100	5,978	5,404	5,691
77,100	77,200	5,986	5,412	5,700
77,200	77,300	5,995	5,421	5,708
77,300	77,400	6,003	5,429	5,717
77,400	77,500	6,012	5,438	5,725
77,500	77,600	6,020	5,446	5,734
77,600	77,700	6,029	5,455	5,742
77,700	77,800	6,037	5,463	5,751
77,800	77,900	6,046	5,472	5,759
77,900	78,000	6,054	5,480	5,768
78,000				
78,000	78,100	6,063	5,489	5,776
78,100	78,200	6,071	5,497	5,785
78,200	78,300	6,080	5,506	5,793
78,300	78,400	6,088	5,514	5,802
78,400	78,500	6,097	5,523	5,810
78,500	78,600	6,105	5,531	5,819
78,600	78,700	6,114	5,540	5,827
78,700	78,800	6,122	5,548	5,836
78,800	78,900	6,131	5,557	5,844
78,900	79,000	6,139	5,565	5,853
79,000				
79,000	79,100	6,148	5,574	5,861
79,100	79,200	6,156	5,582	5,870
79,200	79,300	6,165	5,591	5,878
79,300	79,400	6,173	5,599	5,887
79,400	79,500	6,182	5,608	5,895
79,500	79,600	6,190	5,616	5,904
79,600	79,700	6,199	5,625	5,912
79,700	79,800	6,207	5,633	5,921
79,800	79,900	6,216	5,642	5,929
79,900	80,000	6,224	5,650	5,938
80,000				
80,000	80,100	6,233	5,659	5,946
80,100	80,200	6,241	5,667	5,955
80,200	80,300	6,250	5,676	5,963
80,300	80,400	6,258	5,684	5,972
80,400	80,500	6,267	5,693	5,980
80,500	80,600	6,275	5,701	5,989
80,600	80,700	6,284	5,710	5,997
80,700	80,800	6,292	5,718	6,006
80,800	80,900	6,301	5,727	6,014
80,900	81,000	6,309	5,735	6,023
81,000				
81,000	81,100	6,318	5,744	6,031
81,100	81,200	6,326	5,752	6,040
81,200	81,300	6,335	5,761	6,048
81,300	81,400	6,343	5,769	6,057
81,400	81,500	6,352	5,778	6,065
81,500	81,600	6,360	5,786	6,074
81,600	81,700	6,369	5,795	6,082
81,700	81,800	6,377	5,803	6,091
81,800	81,900	6,386	5,812	6,099
81,900	82,000	6,394	5,820	6,108
82,000				
82,000	82,100	6,403	5,829	6,116
82,100	82,200	6,411	5,837	6,125
82,200	82,300	6,420	5,846	6,133
82,300	82,400	6,428	5,854	6,142
82,400	82,500	6,437	5,863	6,150
82,500	82,600	6,445	5,871	6,159
82,600	82,700	6,454	5,880	6,167
82,700	82,800	6,462	5,888	6,176
82,800	82,900	6,471	5,897	6,184
82,900	83,000	6,479	5,905	6,193
83,000				
83,000	83,100	6,488	5,914	6,201
83,100	83,200	6,496	5,922	6,210
83,200	83,300	6,505	5,931	6,218
83,300	83,400	6,513	5,939	6,227
83,400	83,500	6,522	5,948	6,235
83,500	83,600	6,530	5,956	6,244
83,600	83,700	6,539	5,965	6,252
83,700	83,800	6,547	5,973	6,261
83,800	83,900	6,556	5,982	6,269
83,900	84,000	6,564	5,990	6,278

2003 MAINE INCOME TAX TABLE

If Line 19 Form 1040ME is:		And Your Filing Status is:		
At Least	But Less Than	Single or Married-Filing Separately	Married Filing Jointly*	Head of Household
Your Tax is:				
84,000				
84,000	84,100	6,573	5,999	6,286
84,100	84,200	6,581	6,007	6,295
84,200	84,300	6,590	6,016	6,303
84,300	84,400	6,598	6,024	6,312
84,400	84,500	6,607	6,033	6,320
84,500	84,600	6,615	6,041	6,329
84,600	84,700	6,624	6,050	6,337
84,700	84,800	6,632	6,058	6,346
84,800	84,900	6,641	6,067	6,354
84,900	85,000	6,649	6,075	6,363
85,000				
85,000	85,100	6,658	6,084	6,371
85,100	85,200	6,666	6,092	6,380
85,200	85,300	6,675	6,101	6,388
85,300	85,400	6,683	6,109	6,397
85,400	85,500	6,692	6,118	6,405
85,500	85,600	6,700	6,126	6,414
85,600	85,700	6,709	6,135	6,422
85,700	85,800	6,717	6,143	6,431
85,800	85,900	6,726	6,152	6,439
85,900	86,000	6,734	6,160	6,448
86,000				
86,000	86,100	6,743	6,169	6,456
86,100	86,200	6,751	6,177	6,465
86,200	86,300	6,760	6,186	6,473
86,300	86,400	6,768	6,194	6,482
86,400	86,500	6,777	6,203	6,490
86,500	86,600	6,785	6,211	6,499
86,600	86,700	6,794	6,220	6,507
86,700	86,800	6,802	6,228	6,516
86,800	86,900	6,811	6,237	6,524
86,900	87,000	6,819	6,245	6,533
87,000				
87,000	87,100	6,828	6,254	6,541
87,100	87,200	6,836	6,262	6,550
87,200	87,300	6,845	6,271	6,558
87,300	87,400	6,853	6,279	6,567
87,400	87,500	6,862	6,288	6,575
87,500	87,600	6,870	6,296	6,584
87,600	87,700	6,879	6,305	6,592
87,700	87,800	6,887	6,313	6,601
87,800	87,900	6,896	6,322	6,609
87,900	88,000	6,904	6,330	6,618
88,000				
88,000	88,100	6,913	6,339	6,626
88,100	88,200	6,921	6,347	6,635
88,200	88,300	6,930	6,356	6,643
88,300	88,400	6,938	6,364	6,652
88,400	88,500	6,947	6,373	6,660
88,500	88,600	6,955	6,381	6,669
88,600	88,700	6,964	6,390	6,677
88,700	88,800	6,972	6,398	6,686
88,800	88,900	6,981	6,407	6,694
88,900	89,000	6,989	6,415	6,703
89,000				
89,000	89,100	6,998	6,424	6,711
89,100	89,200	7,006	6,432	6,720
89,200	89,300	7,015	6,441	6,728
89,300	89,400	7,023	6,449	6,737
89,400	89,500	7,032	6,458	6,745
89,500	89,600	7,040	6,466	6,754
89,600	89,700	7,049	6,475	6,762
89,700	89,800	7,057	6,483	6,771
89,800	89,900	7,066	6,492	6,779
89,900	90,000	7,074	6,500	6,788
90,000				
90,000	90,100	7,083	6,509	6,796
90,100	90,200	7,091	6,517	6,805
90,200	90,300	7,100	6,526	6,813
90,300	90,400	7,108	6,534	6,822
90,400	90,500	7,117	6,543	6,830
90,500	90,600	7,125	6,551	6,839
90,600	90,700	7,134	6,560	6,847
90,700	90,800	7,142	6,568	6,856
90,800	90,900	7,151	6,577	6,864
90,900	91,000	7,159	6,585	6,873

If Line 19 Form 1040ME is:		And Your Filing Status is:		
At Least	But Less Than	Single or Married-Filing Separately	Married Filing Jointly*	Head of Household
Your Tax is:				
91,000				
91,000	91,100	7,168	6,594	6,881
91,100	91,200	7,176	6,602	6,890
91,200	91,300	7,185	6,611	6,898
91,300	91,400	7,193	6,619	6,907
91,400	91,500	7,202	6,628	6,915
91,500	91,600	7,210	6,636	6,924
91,600	91,700	7,219	6,645	6,932
91,700	91,800	7,227	6,653	6,941
91,800	91,900	7,236	6,662	6,949
91,900	92,000	7,244	6,670	6,958
92,000				
92,000	92,100	7,253	6,679	6,966
92,100	92,200	7,261	6,687	6,975
92,200	92,300	7,270	6,696	6,983
92,300	92,400	7,278	6,704	6,992
92,400	92,500	7,287	6,713	7,000
92,500	92,600	7,295	6,721	7,009
92,600	92,700	7,304	6,730	7,017
92,700	92,800	7,312	6,738	7,026
92,800	92,900	7,321	6,747	7,034
92,900	93,000	7,329	6,755	7,043
93,000				
93,000	93,100	7,338	6,764	7,051
93,100	93,200	7,346	6,772	7,060
93,200	93,300	7,355	6,781	7,068
93,300	93,400	7,363	6,789	7,077
93,400	93,500	7,372	6,798	7,085
93,500	93,600	7,380	6,806	7,094
93,600	93,700	7,389	6,815	7,102
93,700	93,800	7,397	6,823	7,111
93,800	93,900	7,406	6,832	7,119
93,900	94,000	7,414	6,840	7,128
94,000				
94,000	94,100	7,423	6,849	7,136
94,100	94,200	7,431	6,857	7,145
94,200	94,300	7,440	6,866	7,153
94,300	94,400	7,448	6,874	7,162
94,400	94,500	7,457	6,883	7,170
94,500	94,600	7,465	6,891	7,179
94,600	94,700	7,474	6,900	7,187
94,700	94,800	7,482	6,908	7,196
94,800	94,900	7,491	6,917	7,204
94,900	95,000	7,499	6,925	7,213
95,000				
95,000	95,100	7,508	6,934	7,221
95,100	95,200	7,516	6,942	7,230
95,200	95,300	7,525	6,951	7,238
95,300	95,400	7,533	6,959	7,247
95,400	95,500	7,542	6,968	7,255
95,500	95,600	7,550	6,976	7,264
95,600	95,700	7,559	6,985	7,272
95,700	95,800	7,567	6,993	7,281
95,800	95,900	7,576	7,002	7,289
95,900	96,000	7,584	7,010	7,298
96,000				
96,000	96,100	7,593	7,019	7,306
96,100	96,200	7,601	7,027	7,315
96,200	96,300	7,610	7,036	7,323
96,300	96,400	7,618	7,044	7,332
96,400	96,500	7,627	7,053	7,340
96,500	96,600	7,635	7,061	7,349
96,600	96,700	7,644	7,070	7,357
96,700	96,800	7,652	7,078	7,366
96,800	96,900	7,661	7,087	7,374
96,900	97,000	7,669	7,095	7,383
97,000				
97,000	97,100	7,678	7,104	7,391
97,100	97,200	7,686	7,112	7,400
97,200	97,300	7,695	7,121	7,408
97,300	97,400	7,703	7,129	7,417
97,400	97,500	7,712	7,138	7,425
97,500	97,600	7,720	7,146	7,434
97,600	97,700	7,729	7,155	7,442
97,700	97,800	7,737	7,163	7,451
97,800	97,900	7,746	7,172	7,459
97,900	98,000	7,754	7,180	7,468

If Line 19 Form 1040ME is:		And Your Filing Status is:		
At Least	But Less Than	Single or Married-Filing Separately	Married Filing Jointly*	Head of Household
Your Tax is:				
98,000				
98,000	98,100	7,763	7,189	7,476
98,100	98,200	7,771	7,197	7,485
98,200	98,300	7,780	7,206	7,493
98,300	98,400	7,788	7,214	7,502
98,400	98,500	7,797	7,223	7,510
98,500	98,600	7,805	7,231	7,519
98,600	98,700	7,814	7,240	7,527
98,700	98,800	7,822	7,248	7,536
98,800	98,900	7,831	7,257	7,544
98,900	99,000	7,839	7,265	7,553
99,000				
99,000	99,100	7,848	7,274	7,561
99,100	99,200	7,856	7,282	7,570
99,200	99,300	7,865	7,291	7,578
99,300	99,400	7,873	7,299	7,587
99,400	99,500	7,882	7,308	7,595
99,500	99,600	7,890	7,316	7,604
99,600	99,700	7,899	7,325	7,612
99,700	99,800	7,907	7,333	7,621
99,800	99,900	7,916	7,342	7,629
99,900	100,000	7,924	7,350	7,638
100,000 and over				
		7,928 plus 8.5% of excess over	7,354 plus 8.5% of excess over	7,642 plus 8.5% of excess over
		\$100,000	\$100,000	\$100,000

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

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