2003

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

MAINE INDIVIDUAL INCOME TAX
1040ME LONG FORM

L 0302110 00

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

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.

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

IMPORTANT!
You **must** enter your SSN(s) below.

Your Social Security Number ___ - ___ - ___

Spouse's Social Security Number ___ - ___ - ___

Home Phone Number ___ - ___ - ___

Work Phone Number ___ - ___ - ___

☐ 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
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.*** ☐ 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 ____ . __

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 ____ . __

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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

STEP 7

Calculate Your Use Tax and Voluntary Contributions

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

STEP 8

Your REFUND or TAX DUE

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.

Direct Deposit

34c Routing Number

34d Account Number

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

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 .... ☐ 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

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

SIGN HERE Keep a copy of this return for your records

YOUR SIGNATURE | DATE SIGNED | YOUR OCCUPATION

SPOUSE'S SIGNATURE (IF JOINT RETURN, BOTH MUST SIGN) | DATE SIGNED | SPOUSE'S OCCUPATION

Paid Preparer's Use Only

PREPARER'S SIGNATURE | DATE | PREPARER'S PHONE NUMBER

PRINT PREPARER'S NAME and NAME OF BUSINESS | PREPARER'S SSN or **PTIN**

If requesting a REFUND, mail to: Maine Revenue Services, P.O. Box 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** ☐