

SCHEDULE PTFC/STFC
Form 1040ME
2023

Attachment
 Sequence No. 3

Property Tax Fairness Credit
Sales Tax Fairness Credit
For MAINE RESIDENTS and PART-YEAR RESIDENTS ONLY.
 See instructions. Enclose with Form 1040ME.
 For more information, visit www.maine.gov/revenue/tax-return-forms.



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Name(s) as shown on Form 1040ME

Your Social Security Number

Enter your
 date of birth

MM DD YYYY

If married, enter your
 spouse's date of birth

MM DD YYYY

Physical location of property where you lived during 2023 (if different from your mailing address):

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

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

IF YOU DO NOT FILE FEDERAL FORM 1040 OR FORM 1040-SR, ENTER:

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

OR, IF YOU DO FILE FEDERAL FORM 1040 OR FORM 1040-SR, ENTER:

- 2. (a) Federal total income. (From federal Form 1040, line 9 or Form 1040-SR, line 9.)
 (If filing Schedule NRH - see instructions.) 2a. .00
- (b) Social security benefits not included on line 2a above. (Federal Form 1040, line 6a minus
 line 6b or Form 1040-SR, line 6a minus line 6b) and railroad retirement benefits not included
 on line 2a above. (See instructions.)..... 2b. .00
- (c) Interest not included on line 2a above. (If filing Schedule NRH - see instructions.) 2c. .00
- (d) Loss add-backs. (See instructions.)..... 2d. .00
- 3. **Total Income.** Add lines 1a through 1e **OR** lines 2a through 2d above..... 3. .00
Note: See instructions for the maximum income limitations.

PROPERTY TAX FAIRNESS CREDIT (lines 4 through 15):

- 4. Enter the property tax you paid on your home in 2023. (See instructions.) 4. .00
 If you paid no property tax in 2023, skip to line 5a.
- 5. (a) Enter the rent you paid on your home in 2023. (See instructions.)..... 5a. .00
 If you paid no rent in 2023, skip to line 6.
- (b) Does the rent entered on line 5a include heat, utilities, furniture, or similar items? 5b. **Yes** **No**
- (c) If line 5b is yes and you know the amount paid for heat, utilities, furniture, or
 similar items, enter that amount on line 5c. If yes, and you do not know the amount paid,
 multiply line 5a by 15% (.15) and enter the result on line 5c. If line 5b is no, enter "0" on line 5c. ... 5c. .00
- (d) Line 5a minus line 5c. 5d. .00
- (e) Multiply line 5d by 15% (.15). 5e. .00
- (f) Landlord's name and telephone number:
- 6. Add lines 4 and 5e..... 6. .00



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

7. Enter the amount shown in the table below for your filing status and the number of qualifying children and dependents on Form 1040ME, line 13a: 7. .00

If your Filing Status is:	Form 1040ME, line 13a is:		
	AND 0	OR 1	OR more than 1
↓	Your maximum benefit base is:		
Single	\$2,300	\$2,300	\$2,300
Head of Household	\$3,000	\$3,000	\$3,700
Married filing Jointly or Qualifying surviving spouse	\$3,000	\$3,700	\$3,700

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

9. Multiply line 3 by 4% (.04) 9. .00

(a) Is the amount on line 8 more than the amount on line 9? If yes, go to line 10 below. If no, you do not qualify for the property tax fairness credit. Go to line 16 below to apply for the sales tax fairness credit... 9a. Yes No

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

11. Were you or your spouse (if married filing jointly) at least 65 years of age during the tax year? 11. Yes No

(a) If yes, enter \$1,500. If no, enter \$1,000. 11a. .00

12. Enter line 10 or line 11a, whichever is smaller. 12. .00

13. Are you or your spouse (if married filing jointly) rated 100% permanently and totally disabled by the United States Department of Veterans Affairs? 13. Yes No

(a) If yes, enter the amount from line 12. Enclose a copy of your VA Rating Decision Letter or your VA Benefit Summary Letter. If no, enter \$0. 13a. .00

14. Add lines 12 and 13a 14. .00

15. Enter line 14 or line 6, whichever is smaller, here and on Form 1040ME, line 25d 15. .00

SALES TAX FAIRNESS CREDIT (lines 16 and 16a):

16. See the table on page 18 for your filing status. Enter the amount shown for your total income from line 3 and the number of qualifying children and dependents. If you are filing Schedule NR or Schedule NRH, go to line 16a. Otherwise, enter this amount on Form 1040ME, line 25e. 16. .00

(a) **PART-YEAR RESIDENTS FILING SCHEDULE NR OR SCHEDULE NRH - You must prorate the sales tax fairness credit.** Schedule NR: Multiply line 16 by the Maine-source income ratio (1.0000 minus Schedule NR, line 7). Schedule NRH: Multiply line 16 by the Maine-source income ratio of your income (1.0000 minus Schedule NRH, line 7, column C). Enter the result here and on Form 1040ME, line 25e. 16a. .00