

under Maine law. Therefore, the I-file tax calculation may vary slightly from the amount in the tax tables provided in the Form 1040ME tax forms and instructions booklet.

[HELP](#)

The information you enter on each page will be saved after clicking the [Continue] button at the end of each page. If you do not click the [Continue] button, the data will not be saved.

While entering information, please follow these formatting requirements:

- Money amounts: do not use commas, dollar signs, decimal points or cents. Enter whole dollars only. 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 more.
- Phone numbers: do not use parentheses() or dashes(-) or slashes(/).
- Social security numbers: do not include dashes(-) or slashes(/).
- Employer identification numbers: do not include dashes(-) or slashes(/).
- Enter all dates formatted as mm/dd/yyyy.

Problems?

If you have any problems or questions, please call us at (207) 626-8475, weekdays, 9:00AM to 12:00PM, except holidays.

CAUTION!

Do not use your browser controls while in this application. Doing so will cause unexpected results, and/or loss of data. You may use the browser "Print" to print any screen.

Important: Except for certain people claiming the property tax fairness credit and/or the sales tax fairness credit, you must complete your federal tax return to complete your Maine tax return! For federal tax information and returns, including electronic filing options, go to www.irs.gov

[HELP](#)

Instructions for filing 2021 Maine income tax forms and worksheets are available at [Maine Revenue Services Individual Tax Forms](#).

You are now ready to begin. Please read the instructions at the top of each page carefully to avoid any problems.

[Register](#)

If you are a new user of Maine I-file or if you do not remember your previous user name and password.

[Login](#)

If you have already established a user name and password with Maine I-file.

[Exit](#)

If you do not want to file at this time.

[Click here to register user and create account](#)

<https://portal.maine.gov/indv/#forward>

the bottom of each page to continue. Click the [Back] button to return to the previous page. Click the [Exit] button on any page to leave the application if you are having problems or cannot find the information you need. If you exit the application, your data on all previously completed pages will be automatically saved.

- Your user name must be at least 6 characters but no more than 16 characters.
- Your user name may contain letters and/or numbers. No special characters allowed.
- Passwords must have a minimum length of 12 characters and a maximum length of 32 characters.
- Passwords must contain at least one uppercase and one lowercase letter.
- Passwords must contain one numeric character and one special character. Special characters allowed: !"#%&()*+<-./:;<=>?@[|^_`~-{|}
- All passwords are case sensitive.

Passphrases are recommended. A passphrase can contain multiple words with spaces between them, similar to a sentence, but does not have to be grammatically correct.

*** Indicates a Required Field**

* Enter a Username:

* Enter a password:

* Confirm password: *(Enter your password again.)*

* Enter your email address:

* Confirm your email address:

When you are finished, click [Continue] or [Login] to send your information.

[Continue](#) [Login](#) [Exit](#)

Create username and password using the guidelines they give. You can enter client's email address or enter your own/company email address if client doesn't have an email address.

[Personal Info](#)

*** Indicates Required Field**

Check this box if this is an AMENDED 2021 return. [HELP](#)

* Your first name	MI	* Your last name	* Your SSN (format example: 123456789)
<input type="text" value="First Name"/>	<input type="text" value="MI"/>	<input type="text" value="Last Name"/>	<input type="text" value="SSN"/>
Spouse's first name	MI	Spouse's last name	Spouse's SSN (format example: 123456789)
<input type="text" value="First Name"/>	<input type="text" value="MI"/>	<input type="text" value="Last Name"/>	<input type="text" value="SSN"/>

IMPORTANT

If either taxpayer is deceased, enter the date of death in the appropriate box.

Primary taxpayer's date of death (mm/dd/yyyy)

[HELP](#)

Spouse's date of death (mm/dd/yyyy)

[HELP](#)

Fill in client's name and SSN. If they are married or their spouse died in the last year, you must fill in their spouse's name and SSN or their date of death.

*** Mailing address (Do not use punctuation of any kind)**

Mailing Address

City/Town State ZIP code (No Dashes)

Foreign country name Foreign province/state/county Foreign postal code

Home phone (format example: 2075551212) Work phone (format example: 2075551212)

* Email address (for example, jsmith@xyz.com)

Maine Property Tax Fairness Credit / Maine Sales Tax Fairness Credit for Maine residents and part-year residents only.
 (NOTE: Do NOT check this box if you filed a Federal Income Tax return for 2021.)

Check this box only if:

- You are filing Form 1040ME only to claim the property tax fairness credit and/or the sales tax fairness credit; and
- You are not filing (or will not file) a federal income tax return for 2021.

Otherwise, skip this box

Enter client's mailing address and phone number. Important: You must check off this box so that you are only filing the PTFC/STFC as opposed to the full return.

Maine Clean Election Fund
 Checking these boxes will not increase your tax or reduce your refund but will reduce the General Fund by the amount selected.

Do you want \$3 to go to this fund?
 If married filing jointly, does your spouse want \$3 to go to this fund?

Commercial Farming or fishing

Check here if you were engaged in Commercial Farming or Fishing during 2021.

*** Filing Status**

Single
 Married filing jointly
 Married filing separately
 Head of household (with qualifying person)
 Qualifying widow(er) with dependent child

Year spouse died (YYYY)

*** Residency** [HELP](#)

Resident
 Nonresident

Check all that apply:

You were 65 or older
 Spouse was 65 or older
 You were blind
 Spouse was blind

NOTE: Only full-year residents or certain qualified nonresidents may file on the internet. [HELP](#)

*** Personal Exemption** [HELP](#)

[Select Exemptions+](#)
 Number of

You must check off filing status (typically it's either single or married filing jointly), residency, and make sure to check if they are over 65. Then you need to choose a number for personal exemption.

STATE OF MAINE - Maine Revenue Services

Note: You have checked the "Maine Property Tax Fairness Credit" box. You are filing Form 1040ME only to claim the property tax fairness credit and/or the sales tax fairness credit, and you are not filing (or will not file) a federal income tax return for 2021 when you press [Continue] on the main page you will be taken directly to the "Maine Property Tax Fairness Credit" application and will not be able to return and undo this action.

If married filing jointly,...

Commercial Farming or f...

Check here if you were...

*** Filing Status**

- Single
- Married filing jointly
- Married filing separately
- Head of household (with qualifying person)
- Qualifying widow(er) with dependent child

Year spouse died (YYYY)

*** Residency**

- Resident
- Nonresident

Check all that apply:

- You were 65 or older
- Spouse was 65 or older
- You were blind
- Spouse was blind

*** Personal Exemption**

Select Exemptions-

Number of exemptions: 1

Continue Exit

This box will pop up when you hit continue. You should click 'OK' and then will need to click continue again to move on to the next page.

Personal Info

*** Indicates a Required Field**

* Enter your date of birth (mm/dd/yyyy)

Based on your filing status you have **1** exemption(s). [HELP](#)

Enter the number of qualifying children and dependents that you claim (or could claim). Do not include you or your spouse. [HELP](#)

Check the box if you can be claimed as a dependent on another person's return.

Enter the physical location(s) of the property where you lived during 2021 (if different from your mailing address):

1. *** IF YOU DO NOT FILE FEDERAL FORM 1040 or 1040-SR, ENTER YOUR:**

a. Social security benefits and railroad retirement benefits	<input type="text" value="0"/>	HELP
b. Interest and dividends	<input type="text" value="0"/>	HELP
c. Pensions, annuities and IRA distributions	<input type="text" value="0"/>	HELP
d. Wages, salaries, tips, etc.	<input type="text" value="0"/>	HELP
e. Other income	<input type="text" value="0"/>	HELP

You must enter date of birth for client (and spouse, if applicable). If their physical address is different from mailing address (such as if they have a PO Box), enter physical address here. Then enter income for 2021. Most people only have SSI however some people also have a pension or annuity. Enter the yearly income for 2021 in the appropriate box.

3. Total income.

If you are applying only for the sales tax fairness credit, stop here. If eligible, your sales tax fairness credit amount will be calculated for you once you select [Continue].

If you are applying for the property tax fairness credit, continue to lines 4 through 11. If eligible, your property tax fairness credit amount will be calculated for you once you select [Continue].

4. Enter the property tax you paid on your home in 2021. [HELP](#)

5. a. Enter the rent you paid on your home in 2021. [HELP](#)

b. Does the rent entered on line 5a include an amount paid for heat, utilities, furniture or similar items? Yes No [HELP](#)

c. Enter the amount included in line 5a that was paid for heat, utilities, furniture or similar items. *Note if you do not know the amount, multiply line 5a by 15% (0.15) and enter the result here. If line 5b is No, enter '0'.* [HELP](#)

f. Enter landlord(s) name and telephone number

11. * Were you or your spouse, if married, at least 65 years of age on December 31, 2021? Yes No

12. Your property tax fairness credit is:

13. Your sales tax fairness credit is:

[Continue](#) [Exit](#)

You must enter either the property tax the client paid in 2021 or what they paid in rent for the year (you can take monthly rent and multiply by 12). If they own a mobile home, you can include both property taxes and lot rent. If they rent, you also need to indicate if heat/utilities is included in the rent and you can multiply the total rent by .15 to get the heat/utility amount. You also need to know the landlords name and phone number if they rent. You again need to note if they are over 65. Then click continue.

	Total Additions	15a.	\$0
	Total Subtractions	15b.	\$0
16.	Maine adjusted gross income	16.	\$0
17.	Deduction (standard)	17.	\$12,550
18.	Personal Exemption	18.	\$4,300
19.	Taxable income	19.	(\$16,850)
20.	Income tax	20.	\$0
21.	Nonresident credit	21.	\$0
22.	Total tax	22.	\$0
23.	Nonrefundable tax credits	23.	\$0
24.	Net tax	24.	\$0
25.	Tax payments		
	a. Maine income tax withheld	25a.	\$0
	b. 2021 estimated payments and 2020 credit carried forward, and 2021 extension payments and amounts paid with original return	25b.	\$0
	c. Refundable tax credits	25c.	\$0
	d. Refundable property tax fairness credit	25d.	\$0
	e. Refundable sales tax fairness credit	25e.	\$130
	f. Total tax payments	25f.	\$130
26.	Refunds/overpayments on original return	26.	\$0
27.	Line 25f minus line 26	27.	\$130
28.	Income tax overpaid	28.	\$130
29.	Income tax underpaid	29.	\$0
30.	Use tax	30.	\$0
	a. Sales tax on casual rentals of living quarters	30a.	\$0

This page will show the amount they get back. You want to look at lines 25f to see the total amount. Most people get the sales tax fairness credit and some will also get an amount of property tax fairness credit. You can also go back and review from this page to make sure you did not make any mistakes.

- [Personal Info](#)
- [Sch PTEC](#)
- [Summary](#)

Your figures indicate that you have an overpayment in the amount of: **\$130**
(This amount is subject to verification. Levies, liens and other debts to the State and Federal Government may reduce this total.)

Amount to be credited to 2022 estimated tax:

Any difference between the overpayment amount shown above and the amount you want credited to 2022 estimated tax will be refunded to you (subject to verification).

Please choose one of the following options to receive your refund:

- Direct Deposit** *(You may have your refund directly deposited into your checking or savings account (if it is \$20,000 or less)).*

I would like you to directly deposit my refund to the bank account that I specify.

Account type:

Checking

Routing number

HELP

Savings

Account number

HELP

Is this refund going to a financial institution located outside the U.S. or its territories?

Yes

No

HELP

- Please mail me a check.**

Continue

Exit

On this page, you need to note if client wants a check in the mail or a direct deposit. You must know routing and account number if client wants a direct deposit.