

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.



07

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.)
If you paid no property tax in 2023, skip to line 5a. | 4. | .00 |
| 5. (a) Enter the rent you paid on your home in 2023. (See instructions.)
If you paid no rent in 2023, skip to line 6. | 5a. | .00 |
| (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 <u>not</u> 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 |