

**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](http://www.maine.gov/revenue/tax-return-forms).



99

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



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

**SCHEDULE PTFC/STFC – Property Tax Fairness Credit & Sales Tax Fairness Credit Instructions**  
(Form 1040ME, lines 25d and 25e)

**Who is eligible?** You may qualify for the **refundable** Property Tax Fairness Credit up to \$1,000 (\$1,500 if you are 65 years of age or older)\* if you meet all of the following:

- You were a Maine resident during any part of the tax year;
- You owned or rented a home in Maine during any part of the tax year and lived in that home as your principal residence during the year;
- Your total income during 2023 was less than the amount shown in the table below for your filing status and the number of qualifying children and dependents you claim:

If your Filing Status is:	Form 1040ME, line 13a is:		
	0	1	more than 1
↓	AND	OR	OR
	Your income must be less than:		
Single	\$57,500	\$57,500	\$57,500
Head of Household	\$75,000	\$75,000	\$92,500
Married filing Jointly or Qualifying surviving spouse	\$75,000	\$92,500	\$92,500

- You paid property tax on your home (principal residence) in Maine during the tax year that is greater than 4% of your total income or you paid rent on your home (principal residence) in Maine during the tax year that is greater than 26.67% of your total income. **Note:** that the amount of property tax or rent you can include may be limited. See line 7 on Schedule PTFC/STFC.

\*If you or your spouse, if married, are a veteran of the United States Armed Forces who is rated 100% permanently and totally disabled as a result of one or more service-connected disabilities by the United States Department of Veterans Affairs, you may be eligible for a refundable property tax fairness credit up to \$2,000 (\$3,000 if you are 65 years of age or older).

You may qualify for the **refundable** Sales Tax Fairness Credit up to \$255, depending on the number of qualifying children and dependents on Form 1040ME, line 13a, if you meet all of the following:

- You were a Maine resident during any part of the tax year;
- Your total income during 2023 was not more than \$29,800 if filing single; \$46,950 if filing head of household; or, \$58,600 if married filing jointly or qualifying surviving spouse.

See the line 16 instructions below for more information.

**You cannot claim either the Property Tax Fairness Credit or Sales Tax Fairness Credit if your filing status is married filing separately.  
You cannot claim the Sales Tax Fairness Credit if you are claimed as a dependent on another person's return.**

**SCHEDULE PTFC/STFC - SPECIFIC INSTRUCTIONS**

**Step 1.** Complete Form 1040ME according to the form instructions.

**If you are a resident or part-year resident of Maine filing Form 1040ME only to claim the property tax fairness credit and/or the sales tax fairness credit, you have no Maine income modifications on Form 1040ME, Schedule 1A or Schedule 1S, and you do not file a federal income tax return, complete Maine Form 1040ME according to the instructions below:**

- Fill in your name, address, social security number, telephone number and, if married, your spouse's name and social security number;
- Check Box A below your address;
- Enter your correct filing status on lines 3-7;
- Enter your correct residency status on lines 8-11a;
- Check the applicable boxes on lines 12a through 12d if either you or your spouse were 65 years or over or blind during 2023;
- Enter the number of personal exemptions for yourself and your spouse, if married you can claim on line 13;
- Enter the number of qualifying children and dependents you can claim on line 13a;
- Complete Schedule PTFC/STFC. See the Step 2 instructions below;
- Enter the amount from Schedule PTFC/STFC, line 15 on Form 1040ME, line 25d;
- Enter the amount from Schedule PTFC/STFC, line 16 or line 16a, whichever applies, on Form 1040ME, line 25e;
- Enter the sum of Form 1040ME, lines 25d and 25e on Form 1040ME, lines 25f, 27, 28, 32 and 33b. Any refund will be mailed to you. However, if you want your refund deposited directly into your checking or savings account, also complete lines 33c, 33d and 33e.

**Step 2.** Complete Schedule PTFC/STFC. Enter your name and social security number as shown on Form 1040ME. Also enter your date of birth and your spouse's date of birth, if married.

Complete **EITHER** lines 1a through 1e **OR** lines 2a through 2d. If you **do not** file federal Form 1040 or Form 1040-SR, complete lines 1a through 1e. If you **do** file a federal Form 1040 or Form 1040-SR, enter your income on lines 2a through 2d.

**If you do not file federal Form 1040 or Form 1040-SR:**

**Line 1a. Social security and railroad retirement benefits.** Enter all payments received under the federal Social Security Act, including regular

social security benefits, social security disability benefits and supplemental security income. Include the gross amount before Medicare is subtracted. This amount can generally be found on federal Form SSA-1099. (See also federal Form 1040, line 6a or Form 1040-SR, line 6a). Also enter on this line the amount of railroad retirement benefits received. This amount can generally be found on federal Form RRB-1099 or RRB-1099-R.

**Line 1b. Interest and dividends.** Enter all interest and ordinary dividends you received. These amounts can generally be found on the federal Form 1099 issued by the payer.

**Line 1c. Pensions, annuities, and IRA distributions.** Enter the amount of all pensions, annuities, and IRA distributions you received that would be included in federal total income if you filed a federal income tax return. These amounts can generally be found on the federal Form 1099 issued by the payer.

**Line 1d. Wages, salaries, tips, etc.** Enter the total amount of wages, salaries and other compensation that would be included in federal total income if you filed a federal income tax return. This amount is generally reported in box 1 of the federal Form W-2 or on the federal Form 1099 issued by the payer.

**Line 1e. Other income.** Enter alimony received; business income (but do not enter business losses); capital gains; other gains; any income from rental real estate, royalties, partnerships, S corporations, trusts, etc.; farm income; unemployment compensation; and any other income that would be included in federal total income if you filed a federal income tax return. For more information on federal total income, see the federal income tax forms and instructions at [www.irs.gov](http://www.irs.gov).

**If you do file federal Form 1040 or Form 1040-SR:**

**Line 2a. Federal Total Income.** Enter your federal total income from federal Form 1040, line 9 or Form 1040-SR, line 9. If filing Form 1040ME, Schedule NRH, enter the amount from Schedule NRH, line 1j, column B.

**Line 2b.** To the extent not already included in federal total income on line 2a, enter all payments received under the federal Social Security Act and the amount of railroad retirement benefits received. See the instructions for line 1a above. If filing Form 1040ME, Schedule NRH, enter only those payments you received.

**Line 2c.** Enter only amounts not already included in federal total income on line 2a. If filing Form 1040ME, Schedule NRH, enter your portion of the interest earned.

**Line 2d. Loss add-backs.** Enter on line 2d the amount of any negative amount (net loss) included on federal Form 1040 or Form 1040-SR, line 7 and federal Schedule 1, lines 3, 4, 5, 6, and 8a through 8z. Enter the total of the amounts as a positive number. If filing Form 1040ME, Schedule NRH, enter only those amounts shown on Schedule NRH, column B, lines 1f, 1g, 1h, and 1i.

**After completing line 3, if you are applying only for the Sales Tax Fairness Credit, skip to line 16.**

**Line 4. Property Tax.** If you owned your home in Maine and lived in that home during 2023, enter the amount of property tax paid during 2023 on your house and house lot up to 10 acres. Include amounts paid by the State to the municipality under the Property Tax Deferral Program. If your house is on land that is more than 10 acres, call your town or city assessor to get the tax on your house and the land up to 10 acres. Part-year residents - enter only the property tax amounts you paid for your home in Maine during the part of the tax year you were a Maine resident. **Note: You may be asked to provide proof of the property tax paid before a refund is issued.**

- Do not use the amount of property tax assessed; enter only the amount of tax actually paid on your home during 2023.
- Do not include amounts paid for interest or special assessments.
- Do not include property taxes on property other than your primary residence.
- Do not claim any property tax paid by others, except for amounts paid by the State under the Property Tax Deferral Program. If the home is jointly owned, **enter only the property tax you paid**. You can claim the tax you paid on your home even if you have transferred ownership to someone else under a legal agreement that allows you to continue to live in the home, but you can claim the tax on the home only for as long as you live in the home.
- Do not include taxes on any part of your home or property used exclusively for business. For example, you owned a two-story building. You lived upstairs and ran a store downstairs. You can claim one-half of the property tax you paid. Do not include property taxes claimed as a business expense on your federal tax return.
- Do not include taxes on any part of your home that serves as a separate dwelling. Include only the taxes paid for the part of the home you occupied as your primary residence. For example, your primary residence is one unit located in a three-unit dwelling. You can claim only one-third of the property tax paid.

**Note:** If you owned a home that was on rented land or vice-versa, you can include the property tax you paid during 2023 on line 4 and the rent you paid during 2023 on line 5a. For example, you owned a mobile home located in a park. Enter the property tax on your mobile home on line 4 and the lot rent you paid on line 5a.

**Line 5a.** Enter the total rent you paid for your home (principal residence) in Maine during 2023. If you moved during the tax year, include the rent you paid during the tax year to live in each home or apartment. Include Workfare payments received from your town used to pay your rent. Part-year residents - enter only rent amounts you paid on your home in Maine during the part of the tax year you were a Maine resident. **Note: You may be asked to provide copies of rent receipts or canceled checks before a refund is issued.**

- Do not include mortgage payments or room and board payments. Mortgage payments and room and board payments are not rent.
- Do not include the rent amount paid by a government program.
- Do not include rent for any part of your home that was rented out to others. For example, you share an apartment with your sister. Each of you are equally responsible for one-half of the rent. Include only the amount of rent you paid to live in the apartment.
- Do not include rent for any part of your home used exclusively for business. For example, you rent a two-story building. You live in a 2nd floor apartment and run a business on the 1st floor. Claim only the portion of rent you paid for the right to live in the 2nd floor apartment.
- Do not include rent claimed as a business expense on your federal return.

**Line 5c.** If the rent you entered on line 5a includes an amount for heat, utilities, furniture, or other similar items and you know the amount paid toward the heat, utilities, furniture, or other similar items, enter the amount on line 5c. If your landlord cannot provide the amount you paid for heat, utilities, furniture, or other similar items, multiply the amount on line 5a by 15% (.15) and enter the result on line 5c. If the rent entered on line 5a does not include an amount paid for heat, utilities, furniture, or other similar items, enter 0 on line 5c.

**Line 5d.** Subtract line 5c from line 5a. The rent you paid can include only the amount paid for the right to live in your home, excluding amounts paid for heat, utilities, furniture, or other similar items.

**Line 16. Sales Tax Fairness Credit.** See the tables below for your filing status (from Form 1040ME, lines 3 through 7).

- To find the credit, read down the "At least - But not more than" columns and find the line that includes your Total Income from Schedule PTFC/STFC, line 3.
- Then, go to the column that includes the number of qualifying children and dependents on Form 1040ME, line 13a. Enter the credit from that column on Schedule PTFC/STFC, line 16.

**Example.** If your filing status is **married filing jointly**, your total income from Schedule PTFC/STFC, line 3 is **\$54,600**, and you claim **3 qualifying children and dependents**, enter \$95 on Schedule PTFC/STFC, line 16.

If your filing status is **Single**, find the amount for your income below (**Note: you must not be claimed as a dependent on another person's return**):

If Schedule PTFC/STFC, line 3 is:		And Form 1040ME, line 13 is 1:
At least:	But not more than:	Enter:
0	23,300	140
23,301	23,800	130
23,801	24,300	120
24,301	24,800	110
24,801	25,300	100
25,301	25,800	90
25,801	26,300	80
26,301	26,800	70
26,801	27,300	60
27,301	27,800	50
27,801	28,300	40
28,301	28,800	30
28,801	29,300	20
29,301	29,800	10
29,801	30,300	0

If your filing status is **Married filing jointly** or **Qualifying surviving spouse**, find the amount for your income and number of qualifying children and dependents below:

If Schedule PTFC/STFC, line 3 is:		And the number on Form 1040ME, line 13a is:		
At least:	But not more than:	0	1	2+
0	46,600	200	225	255
46,601	47,600	180	205	235
47,601	48,600	160	185	215
48,601	49,600	140	165	195
49,601	50,600	120	145	175
50,601	51,600	100	125	155
51,601	52,600	80	105	135
52,601	53,600	60	85	115
53,601	54,600	40	65	95
54,601	55,600	20	45	75
55,601	56,600	0	25	55
56,601	57,600	0	5	35
57,601	58,600	0	0	15
58,601	59,600	0	0	0

If your filing status is **Head of Household**, find the amount for your income and number of qualifying children and dependents below:

If Schedule PTFC/STFC, line 3 is:		And the number on Form 1040ME, line 13a is:		
At least:	But not more than:	0-1	2	3+
0	34,950	200	225	255
34,951	35,700	185	210	240
35,701	36,450	170	195	225
36,451	37,200	155	180	210
37,201	37,950	140	165	195
37,951	38,700	125	150	180
38,701	39,450	110	135	165
39,451	40,200	95	120	150
40,201	40,950	80	105	135
40,951	41,700	65	90	120
41,701	42,450	50	75	105
42,451	43,200	35	60	90
43,201	43,950	20	45	75
43,951	44,700	5	30	60
44,701	45,450	0	15	45
45,451	46,200	0	0	30
46,201	46,950	0	0	15
46,951	47,700	0	0	0