



1040X-ME AMENDED

Maine Individual Income Tax Return

For tax period ____ / ____ / ____ to ____ / ____ / ____



00

0801800

Your first name _____ Initial _____		Your social security number _____		Was your original Maine return a: <input type="checkbox"/> Short Form <input type="checkbox"/> Long Form
Your last name _____		Spouse's social security number _____		
Spouse's first name _____ Initial _____		Home phone number _____		Check if: <input type="checkbox"/> You were 65 or over <input type="checkbox"/> Blind <input type="checkbox"/> Spouse was 65 or over <input type="checkbox"/> Blind
Spouse's last name _____		Work phone number _____		
Home address (number, street and apt. no.) _____				
City/town _____		State _____	Zip code _____	
Check if this is an amended composite return (Partnerships, LLCs and S corporations only) <input type="checkbox"/>		Check if you were engaged in commercial farming or fishing during the tax period shown above. <input type="checkbox"/>		

Filing status claimed. Note: You cannot change from joint to separate returns after the due date has passed.

On original return... > ☐ Single ☐ Married filing joint ☐ Married filing separate ☐ Head of household ☐ Qualifying widow(er)
On this return..... > ☐ Single ☐ Married filing joint ☐ Married filing separate ☐ Head of household ☐ Qualifying widow(er)

Residency status claimed.

On original return..... > ☐ Resident ☐ "Safe Harbor" Resident ☐ Nonresident ☐ Part-year resident ☐ Nonresident Alien
On this return..... > ☐ Resident ☐ "Safe Harbor" Resident ☐ Nonresident ☐ Part-year resident ☐ Nonresident Alien

Exemptions.

Number on original return > ____ On this return > a. ☐ Yourself b. ☐ Spouse Number of boxes checked on a and b ☐
c. Number of your dependents _____ d. Total number of exemptions _____

Income and Deductions (Note: Be sure to complete the reverse side)	A. As Last Filed or Adjusted	B. Net Change (Explain on page 2)	C. Correct Amount
1. Federal Adjusted Gross Income 1.			_____
2. Income Modifications (See instructions) 2.			_____
3. Maine Adjusted Gross Income (Line 1 plus or minus line 2) 3.			_____
4. Deduction <input type="checkbox"/> Standard <input type="checkbox"/> Itemized 4.			_____
5. Personal Exemption Amount 5.			_____
6. Taxable Income (Line 3 minus lines 4 and 5) 6.			_____
7. Tax (From tax tables) 7.			_____
8. Tax Additions (Attach Maine Schedule A) 8.			_____
9. Low-Income Credit 9.			_____
10. Use Tax 10.			_____
10a. Sales Tax on Casual Rentals of Living Quarters 10a.			_____
11. Voluntary Contributions and Park Passes.. 11.		CONTRIBUTION and PARK PASS AMOUNTS CANNOT BE CHANGED	_____
12. Tax Credits (Attach Maine Schedule A)... 12.			_____
13. Nonresident Credit (Attach Maine Schedule NR or NRH) 13.			_____
14. Net Tax and Contributions (Line 7 plus lines 8, 10, 10a and 11, minus lines 9, 12 and 13). 14.			_____



0801801

Income and Deductions	A. As Last Filed or Adjusted	B. Net Change (Explain below)	C. Correct Amount
15. Maine Income Tax Withheld15.			_____
16. Estimated Tax Payments16.			_____
17. Refundable Child Care Credit17.			_____
18. Deposit(s) with Extension(s).....18.			_____
19. Paid with original return plus additional payments after original was filed19.			_____
20. Total Payments (Add lines 15 through 19 in column C)20.			_____
Refund or Amount You Owe			
21. Overpayment, if any, on original return or as previously adjusted by Maine21.			_____
22. Subtract line 21 from line 20 (See instructions).....22.			_____
23. AMOUNT YOU OWE. If line 14, column C is more than line 22, enter the difference .23.			_____
24. REFUND to be received. If line 14, column C is less than line 22, enter the difference .24.			_____

IF YOU WOULD LIKE YOUR REFUND SENT DIRECTLY TO YOUR BANK ACCOUNT (\$10,000 or less) OR TO A NEXTGEN COLLEGE INVESTING PLAN® ACCOUNT, fill in the lines below.



34c Routing Number* _____

34e Type of Account:

☐ Checking
☐ Savings
☐ NextGen®

34d Account Number* _____

*For NextGen Accounts, enter 043000261 on line 34c and the account owner's 9-digit social security number on line 34d.

EXPLANATION OF CHANGES: Explain the changes made to income, deductions and credits. Enter the line number from pages 1 and 2 for each item you are changing and give the reason for each change. Attach supporting documents for each item changed. Be sure to include your name and social security number on the attachments.

IMPORTANT NOTE

If taxpayer is **deceased**,
enter **date of death**. (Month) (Day) (Year)
____/____/____

If spouse is **deceased**,
enter **date of death**. (Month) (Day) (Year)
____/____/____

Sign Here
Keep a copy of this return for your records.

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.

YOUR SIGNATURE:
X _____

DATE SIGNED _____

YOUR OCCUPATION _____

SPOUSE'S SIGNATURE (IF JOINT RETURN, BOTH MUST SIGN):
X _____

DATE SIGNED _____

SPOUSE'S OCCUPATION _____

Paid Preparer's Use Only

PREPARER'S SIGNATURE:
X _____

DATE SIGNED _____

PREPARER'S PHONE NUMBER _____

FIRM'S NAME (OR YOURS IF SELF-EMPLOYED): _____

PREPARER'S SSN or PTIN _____

ADDRESS _____

CITY/TOWN _____

STATE _____

ZIP CODE _____



GENERAL INSTRUCTIONS

Purpose of Form. You must file an amended Maine income tax return if (1) you have filed an amended federal income tax return that affects your Maine income tax liability; (2) the Internal Revenue Service has made a change or correction to your federal income tax return that affects your Maine income tax liability; or (3) an error has been made in the filing of your original Maine income tax return.

Use Form 1040X-ME to correct Maine income tax returns for any tax year. File a separate Form 1040X-ME for each year you are amending.

When to File. Amended Maine income tax returns must be filed within 90 days of the final determination of the change or correction or the filing of the federal amended return.

File Form 1040X-ME only after you have filed your original return. Generally, to receive a refund of taxes paid, Form 1040X-ME must be filed within 3 years after the date the original return was filed, or within 3 years after the date the tax was paid, whichever is later. A return filed early is considered filed on the date it was due.

A Form 1040X-ME based on a bad debt or worthless security must generally be filed within 7 years after the due date of the return for the tax year in which the debt or security became worthless.

Information on Income, Deductions, and other items. If you have questions, such as what income is taxable or what expenses are deductible, the instructions for the original return you are amending may help you. Be sure to use the Tax Table or Tax Rate Schedules for the year amended to calculate the corrected tax. The related schedules and forms may also help you. To receive prior year forms, schedules and instructions, call (207) 624-7894. Forms, schedules and instructions are also available at www.maine.gov/revenue/forms.

Death of Taxpayer. If you are filing Form 1040X-ME for a deceased taxpayer, write in the date of death in the spaces above the signature area of the return.

If you are filing Form 1040X-ME as a surviving spouse filing a joint return with the deceased, write "Filing as surviving spouse" in the area where you sign the return. If someone else is the personal representative, he or she must also sign.

Claiming a Refund for a Deceased Taxpayer. If you are a surviving spouse filing a joint return with the deceased, file only Form 1040X-ME to claim the refund. If you are a court-appointed personal representative or any other person claiming a deceased taxpayer's refund, file Form 1040X-ME and attach **Form 1310ME**, Statement of Person Claiming a Refund Due a Deceased Taxpayer, and any other information required by its instructions.

SPECIFIC INSTRUCTIONS

Above your name, enter the calendar-year or fiscal-year of the return you are amending.

Name, Address and Social Security Number. If amending a joint return, list your names and social security numbers in the same order as shown on the original return. If your post office does not deliver mail to your home and you have a P.O. Box, enter the box number instead of your home address. If your address is outside the United States or its possessions or territories, enter the information on the line for "City/town, state, and ZIP code" in the following order: city, province or state, postal code, and the name of the country. **Do not** abbreviate the country name.

Age and Blindness. Check the appropriate boxes for you and your spouse if you or your spouse were 65 or over and/or blind for federal income tax purposes for the tax year being amended.

Commercial Farming or Fishing. Check the box if at least two-thirds of your gross income during the tax year being amended was from commercial farming or fishing. Include your spouse's income in your calculation if you are filing a joint return.

Filing Status. If you and your spouse are changing from separate returns to a joint return, enter in column A the amounts from your return as originally filed or as previously adjusted. Next, combine the amounts from your spouse's

return as originally filed or as previously adjusted with any other changes you or your spouse are making to determine the amounts to enter in column B. If your spouse did not file an original return, include your spouse's income, deductions, credits, etc., in determining the amounts to enter in Column B. Both of you must sign Form 1040X-ME. If there is any tax due, it must be paid in full.

Columns A-C:

In **Column A**, enter amounts from your return as originally filed or as you last amended it.

In **Column B**, enter the net increase or net decrease for each line you are changing. Show all decreases in parentheses. Explain each change on page 2 of the form and attach any related schedule or form. For example, if you are amending your return to itemize deductions, attach **Schedule A (federal Form 1040) and Maine Schedule 2**. **When filing Maine Form 1040X-ME, be sure to attach a copy of your federal amended return (Form 1040X) or the Internal Revenue agent's report.** If you need more space, show the required information on an attached statement.

In **Column C**, add the increase in Column B to the amount in Column A, or subtract the Column B decrease from Column A. For any item you do not change, enter the amount from Column A in Column C.

