

REPORT TO THE INLAND FISHERIES & WILDLIFE COMMITTEE

MRSA TITLE 12, SECTION 10253, SUBSECTION 2

Annual report on the Maine Endangered and Nongame Wildlife Fund

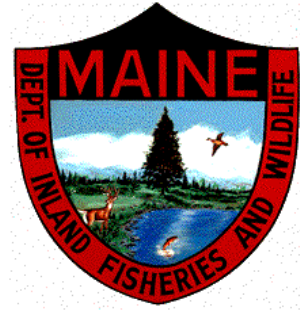


February 12, 2013

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To: Members of the Inland Fisheries & Wildlife Committee -
126th Maine Legislature

From: Chandler Woodcock, Commissioner -
Maine Department of Inland Fisheries and Wildlife (MDIFW)



Report on Maine's Endangered and Nongame Wildlife Fund

In 1983, the Legislature established Maine's Endangered and Nongame Wildlife Fund (ENWF; 12 MRSA §10253). After 29 years, this trust account remains the only source of state funds dedicated to conservation of Maine's rarest species: the most vulnerable fauna in Maine's rich wildlife heritage. MDIFW receives no appropriations from the General Fund for these activities. The agency uses ENWF dollars as match to qualify for federal aid (notably State Wildlife Grants administered by the U.S. Fish and Wildlife Service) and various competitive grants (*e.g.*, Maine Outdoor Heritage Fund, North American Wetlands Conservation Act, and several private funds).

In this report, I emphasize the long-term declines of state revenue for ENWF and this program's continuing lack of sustainable funding. A brief update of accomplishments and regulatory activity related to the Maine Endangered Species Act (12 MRSA §12803 and §12804) follows.

Income

Voluntary contributions generate the only state revenue for conservation of Maine's endangered and nongame wildlife. The Maine Legislature has established two primary funding mechanisms: an income tax checkoff and specialty registration plates for vehicles. Revenue and trends are discussed individually for each. Both charitable strategies are replicated in other state programs.

- ❖ **“Chickadee Checkoff:”** This funding strategy began in 1984. It is derived from voluntary donations on Maine resident income taxes (36 MRSA §5284). This was the only source of state revenue deposited into ENWF for the program's first 10 years. It is the only major funding source not split with other programs.

FY 2011: The “chickadee checkoff” generated \$29,073 = a 5.9% decline from the preceding year.

FY 2012: The “chickadee checkoff” yielded only \$26,526 = an 8.8% decline from FY 2011 and a 79% decrease from the peak of yearly contributions in 1985.

Background: This is the only funding strategy dedicated solely to ENWF income. “Chickadee checkoff” contributions peaked at \$129,122 in 1985: the second year of the

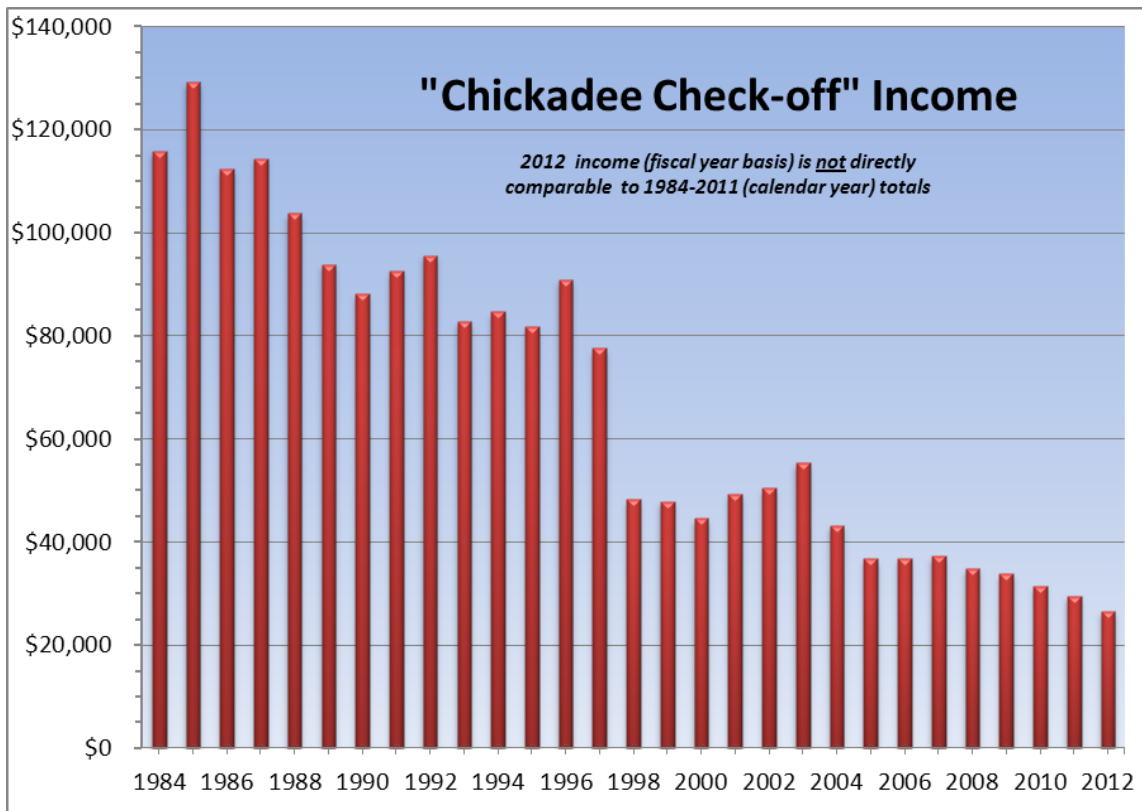


program. As the sole source of state income to the Maine Endangered and Nongame Wildlife Fund until 1994, this checkoff averaged \$115,054 income annually in its first five years (1984 – 1988). It dropped to an annual mean of \$90,578 during the second five-year period (1989 – 1993). This gradual, steady decline continued during the period 1994 – 1997 when proceeds from the “chickadee checkoff” averaged \$83,725.

Similar, gradual setbacks are widely reported in other state nongame wildlife funding derived from income tax checkoffs. Many attribute the problem to an increasing array of competing checkoffs on income tax forms. In 1984, the “chickadee checkoff” was the first charitable option on an income tax return in Maine, but it is now one of eight alternative checkoffs in the tax year 2012.

A dramatic setback occurred in 1998. In that year, all checkoffs were moved from Maine’s tax return Form 1040ME to Schedule CP: an optional form only seen and used by those who choose to make charitable contributions or purchase state park passes (Appendix 1).

Continued declines in “chickadee checkoff” (below) will certainly lead to its curtailment unless measures are taken to cultivate public donations. Income from this source has dropped to new low yields in each successive year since 2007.



Maine law governing income tax checkoffs was modified in 2011 (36 MRSA §5283-A):

- a minimum donation of \$5.00 was established starting in tax year 2012, and
- minimum thresholds for continuation of individual checkoff’s were set as
 - \$10,000 in calendar year 2012
 - \$13,000 in calendar year 2013
 - \$16,000 in calendar year 2014

- \$19,000 in calendar year 2015
- \$22,000 in calendar year 2016
- \$25,000 in calendar year 2017 and each year thereafter.

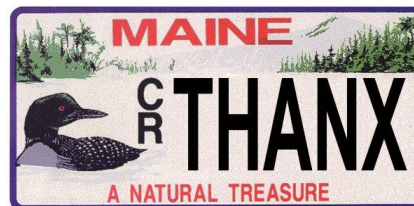
A recent study of state nongame checkoffs (Kendrick *et al.* 2012) revealed that eight states able to retain a logo of their wildlife checkoffs on the primary tax return form received twice the income from donations compared to states that lacked this simple reminder (such as Maine). Vermont and Wisconsin are examples of state tax returns that retain the nongame wildlife checkoff and logo on the primary tax return (Appendix 2).

Summary: The “chickadee checkoff” has been the one constant funding mechanism for the entire 29-year history of Maine’s ENWF. However, annual revenue has declined by 79% since the peak of donations in 1985. Without corrective action, this funding strategy will cease within three years. The loss of “chickadee checkoff” revenue is magnified by an equal or greater loss of matching federal funds that it can leverage.

Recommendations: The most successful state nongame programs funded by checkoffs rely on aggressive marketing and incentives for contributions (Kendrick *et al.* 2012). In the short-term, MDIFW recommends that the voluntary checkoff option and logo reappear on Maine’s Form 1040ME, a strategy that has yielded significant increases in voluntary contributions in other states (Appendix 2).

Additionally, MDIFW recently convened a Bureau working group to evaluate other marketing and outreach measures to help ensure viability of the “chickadee checkoff” and other forms of nongame wildlife revenue vital to conserving Maine’s wildlife heritage. Fish and Wildlife Committee support and participation in this working group is welcome.

- ❖ **“Loon License Plate:”** A second charitable source of state funds for ENWF arose in 1994. Each sale or renewal of the “loon license plate” yields \$14 into the Maine Environmental Trust Fund (29-A MRSA §455), an account shared between Maine parks (60%) and ENWF (40%). Thus, each “loon license plate” returns \$5.60 to MDIFW for endangered and nongame wildlife conservation (12 MRSA §10255).



FY 2011: The “loon license plate” produced a revenue share for Maine’s ENWF totaling \$286,339 = a 5.7% decline from FY 2010.

FY 2012: The “loon license plate” yielded \$276,522 for Maine’s ENWF = a 3.4% decline from the preceding year and a 55% decrease from the peak of yearly contributions in 1998.

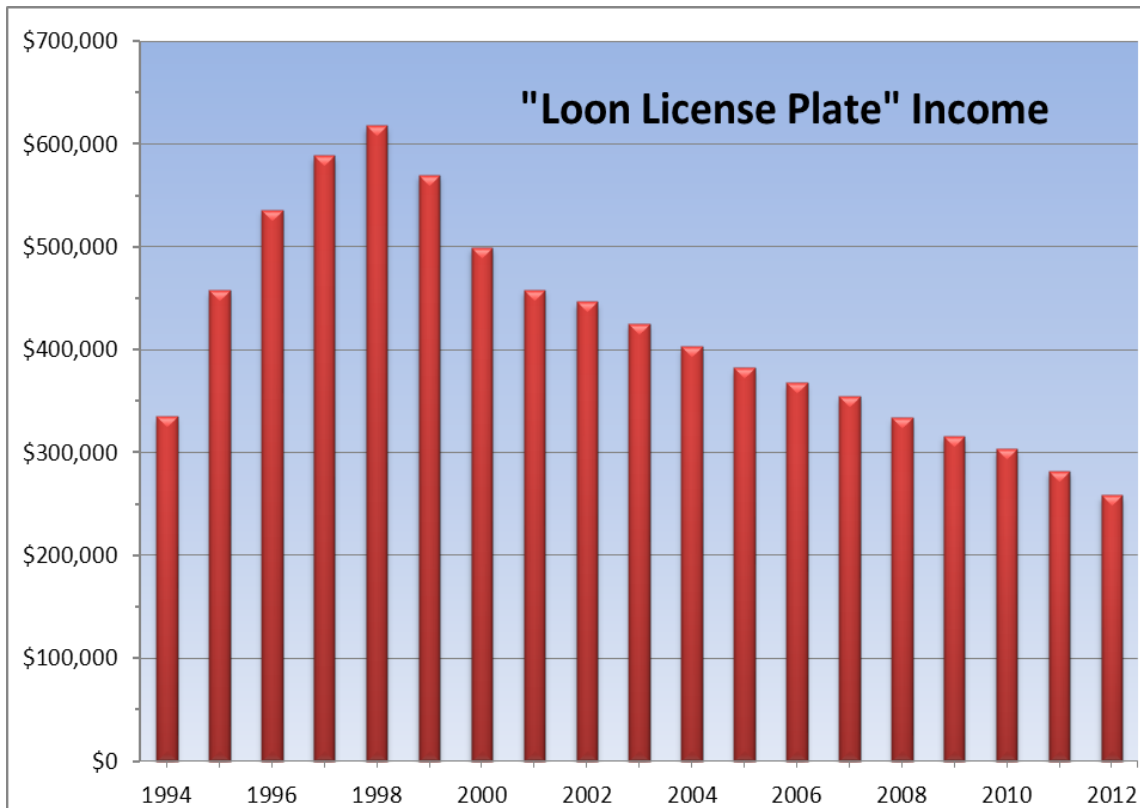
Background: Charitable contributions are split between Maine’s state parks (60%) and this program (40%). Contributions into ENWF from the “loon license plate” peaked at \$617,484 in 1998: the fifth year of the program. Revenue for the “loon license plate” has steadily declined each year since. Inadequate publicity, competing specialty vehicle registrations established for other programs, and a more artistic standard license are contributing causes.

High income reflected early program support as well as the novelty and visual appeal of the “loon license plate.” It was admired as an appealing alternative to Maine’s standard plate

used during 1975 - 1999: "Vacationland" either plain or with a simple lobster silhouette. Maine's standard vehicle plate changed in 2000. It showcased a black-capped chickadee on a pine branch: an attractive option to those opting for license plates depicting Maine's wildlife at no extra cost. Declines in the "loon license plate" were soon evident.

There was only one other competing specialty vehicle registration (University of Maine system) offered for vehicle registrations until others arrived in 2004. Seven additional specialty motor vehicle registrations have been offered as alternatives to the "loon license plate" in Maine since 2004. Several reflect conservation themes (e.g., agricultural lands and lobster research) or depict animals (e.g., sportsman interests and animal welfare). This variety of similar subjects is especially divisive among potentially interested individuals. Other competing specialty plates (e.g., university scholarships, cancer research, and support to military families) all support worthy causes.

Collectively, the array of specialty license plates in Maine contributes to setbacks in "loon license plate" income. Of particular note, the "sportsman plate" generates a variety of funds partitioned within MDIFW since 2008. A small portion (\$1.80) of the \$18.00 renewal fee is deposited in ENWF, but this may not offset losses from direct competition within MDIFW.



Summary: The "loon license plate" is overwhelmingly the most critical revenue for Maine's Endangered and Nongame Wildlife Fund over its 19-year history. However, funds from this source have declined by 55% in the last 14 years. The decrease now limits the extent to which MDIFW can generate state match necessary to earn the level of federal aid for which the agency is eligible. Limited publicity efforts have not been effective. Sustained and varied outreach is essential to enduring charitable funding. Marketing strategies are not

instinctive to resource agencies but they have become an economic necessity.

Recommendations: A Bureau working group within MDIFW will focus on promotional efforts to boost “loon license plate” sales in addition to attempts to resurrect the rapidly faltering “chickadee checkoff.” Fish and Wildlife Committee support and participation in this working group is welcome. Improved outreach to Maine citizens and incentives for support are certainly warranted. However, they may or may not prove sufficient to reverse trends with the likelihood of ever-increasing competition from specialty plates in an era of marked budget constraints. A second edition of this environmental registration plate depicting other wildlife images may be an effective marketing strategy. The state of Florida, for example, offers 18 different conservation license plate designs, and all proceeds are accrue to their wildlife agency; see <http://www.buyaplate.com/>

- ❖ **“Sportsman Plate:”** The Legislature established a Sportsman Registration license plate for vehicles (29-A MRSA §456-C.3). MDIFW earns \$14 from each sale and \$18 from each renewal. However, the revenue is split into four different programs by statute. Starting in 2008, the 10% share for endangered / nongame wildlife from renewals of the “sportsman plate” provides only \$1.80 per plate to ENWF.



FY 2011: The “sportsman plate” produced revenue assigned to ENWF totaling only \$15,525 = a 21.3% increase from FY 2010.

FY 2012: The “sportsman plate” yielded \$18,360 for ENWF = an 18.3% increase from the preceding year.

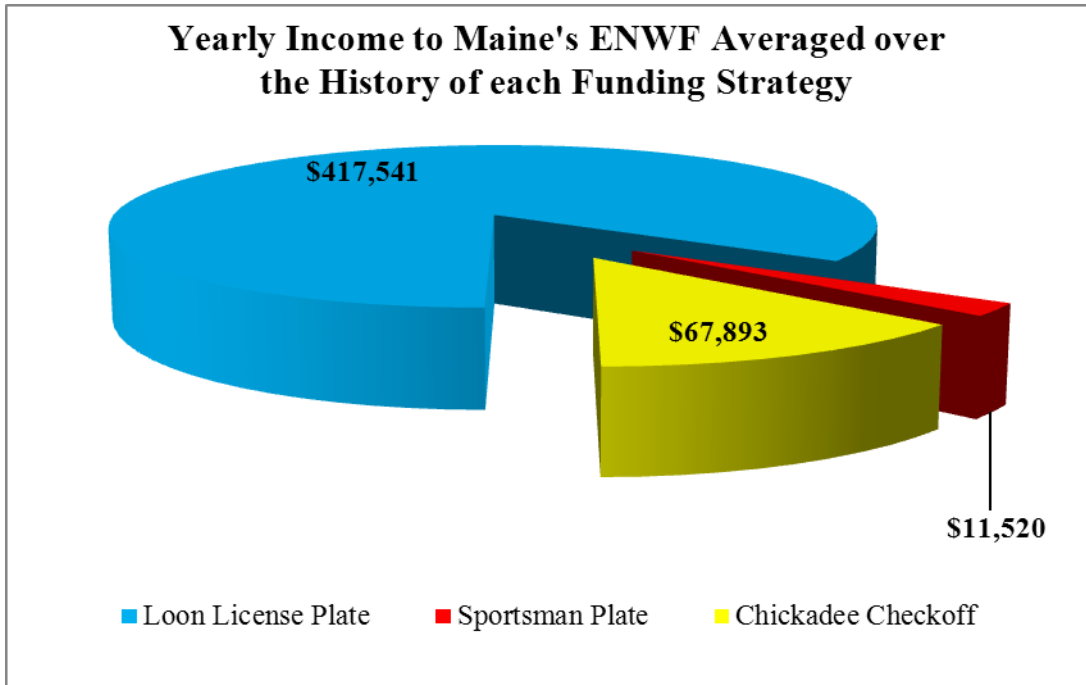
Background: Proceeds from the “sportsman plate” have increased each year since its inception in 2008. The trend is encouraging. However, the small allocation (= 10% of renewal fees) for ENWF greatly limits revenue generated for this program. Three other MDIFW initiatives (landowner relations, fish hatcheries, and boat access) receive 90% of “sportsman plate” renewals.

Citizens are faced with a choice of donating more overall to MDIFW via the “sportsman plate” (despite 67% less income to ENWF per vehicle registration) or a greater contribution to ENWF by purchasing a “loon license plate” with less overall value to MDIFW.

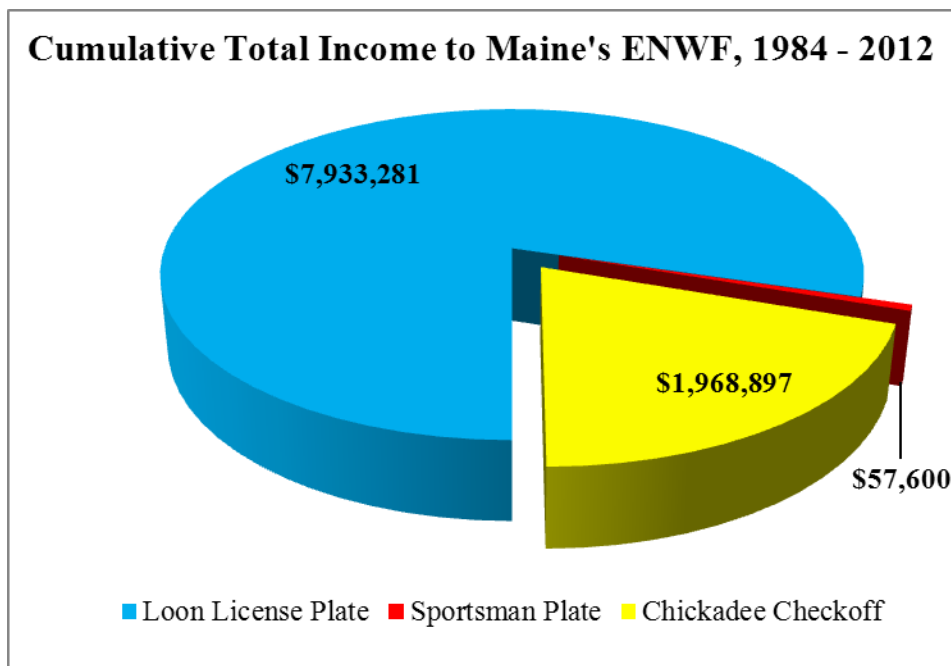
Furthermore, the trend is misleading given only modest sales of the “sportsman plate” to date compared to the once popular “loon license plate.” Numbers increased to 10,200 registration renewals of the “sportsman plate” in 2012. In the same year, “loon license plates” declined to 46,310 registrations: down from a high of 110,265 plates in 1998.

One unique aspect of the enabling legislation for the “sportsman plate” is a requirement for a new design submission from MDIFW to the Secretary of State every six years: a strategy to refresh interest and minimize losses related to static designs of specialty vehicle licenses.

- ❖ **ENWF Income Comparisons:** Regardless of annual income averages or cumulative income over time, the “loon license plate” has greatly surpassed other funding mechanisms. On the basis of average annual revenue into ENWF over the entire duration of the strategy, “loon license plates” provide 84% annually of state income for the program.



Although shared with Maine state parks and not a funding strategy for the program’s first 10 years, “loon license plate” proceeds total nearly 80% of all state revenue (cumulative over time) for endangered and nongame wildlife conservation.



ENWF Program Budget

The accounting below for Fiscal Year 2012 reflects only state income and costs in the ENWF budget. Federal aid (USFWS State Wildlife Grants) and competitive funds (e.g., North American Wetlands Conservation Act or Maine Outdoor Heritage Fund) leveraged by ENWF, or those achieved via inter-jurisdictional partnerships, are not included.

Endangered and Nongame Wildlife Fund	FY2012 Revenue	FY2012 Expenditures
Income Categories		
Loon plate revenue	\$276,522	
Sportsman plate revenue	\$23,899	
Chickadee check-off	\$26,526	
<i>Total</i>	\$326,947	
Expenditures		
Personnel Services		\$239,394
All Other		\$64,778
Capital		\$0
<i>Total</i>		\$304,172

It should be stressed that State Wildlife Grants (SWG) arose as a new source of federal aid to compliment state programs beginning in 2002. This new income functionally offset the prolonged declines of both “loon license plates” and “chickadee checkoff” revenue to Maine’s program. In most states, SWG funds enabled program expansion to more fully manage for wildlife diversity proactively to implement conservation for sensitive species **before** they require Endangered or Threatened Species listings. This Internet link provides further background on the critical SWG funds: <http://wsfrprograms.fws.gov/Subpages/GrantPrograms/SWG/SWG.htm>

Maine’s state income for wildlife diversity is inadequate to fully match available SWG funds for which the program is eligible. The state-to-federal fund ratios in State Wildlife Grants can vary as a result of annual appropriations by Congress. In the most recent allocation, Maine’s apportionment exceeded \$491,152. However, Maine’s ENWF revenue falls well below the required state match even with a favorable ratio of \$35 state funds earning \$65 of federal aid.

Nationally, most of this federal aid program is apportioned based on a formula that reflects

- 1/3 of the combined area of land and inland waters, and
- 2/3 of the resident population size.

Further declines in state revenue for Maine’s ENWF trust account are now amplified because of an even greater loss from SWG federal aid to the program. The Association of Fish and Wildlife Agencies (2011) recently reported on the first 10 years of accomplishments by SWG funds.

2012 Activities & Planning Summary

- ❖ **Maine Endangered Species Act – species listing:** There have been no changes to species recognized as Endangered or Threatened under state law since 2009 (Appendix 3). In that year, the 124th Maine Legislature enacted a MDIFW proposal to delist bald eagles (http://www.maine.gov/ifw/wildlife/species/endangered_species/baldeagle_delisting.htm). This is the first example of full species recovery under Maine’s Endangered Species Act. The 31-year history of bald eagles in Maine as either an Endangered Species or Threatened Species is a prime example as to why state wildlife diversity programs favor proactive management to remedy problems before undertaking long, sometimes costly recovery programs for endangered species.

MDIFW did not recommend changes to the 125th session of the Maine Legislature. Many retirements of senior staff and prolonged vacancies in key positions precluded such a proposal in 2011 and in 2013. MDIFW regulations (Chapter 8.05 – B.1) specify agency review intervals at least once every eight years. The last additions of species designated under Maine’s Endangered Species Act were enacted by the Maine legislature in 2007.

A general schedule for consideration of the next recommendations from MDIFW to the Legislature for changes to Maine’s List of Endangered and Threatened Species is:

- July 1 - December 31, 2013: staff review of species status + prepare listing justifications of eligible species + initial review by senior MDIFW staff
- January 1 - 31, 2014: review by outside peer committees
- February 1 - February 28, 2014: review by MDIFW administrators
- March 1 - June 30, 2014: review by MDIFW Advisory Council (steps 1 & 2)
- May 1 - June 30, 2014: 30-day public comment period + public hearing(s)
- July 1 - August 31, 2014: final staff revisions & MDIFW Advisory Council (unofficial Step 3)
- September 1 - December 16, 2014: draft legislation + Governor’s office review of proposal & listing justifications
- January 1 - April 30, 2015: technical assistance to IFW Committee and Maine legislature as requested

Changes (additions or deletions) to species listed under the Maine Endangered Species Act (12 MRSA §12803) require staff and peer reviews, a rulemaking proposal in accord with Maine’s Administrative Procedures Act (5 MRSA §8052 - §8064), vetting in the Governor’s office, and recommendation to the Legislature before start of its first regular season (= odd years). Few functions of state agencies receive dual, sequential reviews under rulemaking and legislation.

No regulatory changes to Essential Habitats adopted under the Maine Endangered Species Act (12 MRSA §12804; MDIFW regulations Chapter 8.05) have been promulgated since the repeal of designations adopted for bald eagle nest sites in 2009. This conservation strategy is currently applied only for piping plovers, least terns, and roseate terns. Biologists are reviewing applicability of Essential Habitat designations for other species given its well-received and beneficial role in bald eagle recovery.

- ❖ **Program Highlights:** MDIFW staff and contractors continue to address a wide variety of survey, habitat management, research, and planning activities for many fish and wildlife species across Maine listed as either
 - Endangered species (22 listings under Maine law),
 - Threatened species (23 state-listed species), or
 - Special Concern (156 species currently tracked due to rarity)

Additionally, efforts to prioritize “species of greatest conservation need” in Maine’s State Wildlife Action Plan promote attention to vulnerable species before they require legal protection under the Maine Endangered Species Act (see <http://www.teaming.com/wildlife-action-plan/maine>). A total of 213 species were given a priority rank “1” or “2” in Maine’s action plan. State wildlife action plans are a qualifying responsibility for programs to receive federal aid via State Wildlife Grants.

A sampling of highlights for many of these species is provided in the 2012 Research and Management Report (Appendix 4 attachment). Additional specifics on conservation initiatives, landscape planning, and environmental review for Maine’s rare fish and wildlife fauna can be provided to the Committee upon request.

References

- Association of Fish and Wildlife Agencies. 2011. State and tribal wildlife grants (SWG) program – 10 years of success. Internet <http://www.teaming.com/state-tribal-wildlife-grants-swg-program>
- Kendrick, M. M., L. M. May, and Robert J. Warren. 2012. Recent Trends and Strategies for State Nongame Checkoff Funding in the United States. *The Wildlife Society Bulletin* 36: 704-712.

Appendix 1

Maine Revenue Services Schedule CP – Form 1040ME:

voluntary charitable gifts to organizations

Name(s) as shown on Form 1040ME _____ Your Social Security Number _____

WHO SHOULD FILE SCHEDULE CP? You only need to file Schedule CP if you want to make voluntary charitable contributions to any of the organizations listed below or if you choose to purchase a park pass for entry into Maine State Parks. Otherwise do not file Schedule CP.

		Enter line totals below:					
A. CONTRIBUTIONS	1. Endangered & Nongame Wildlife Fund "Chickadee Check-off"	\$5	\$10	\$25	Other \$	1	.00
	2. Maine Children's Trust	\$5	\$10	\$25	Other \$	2	.00
	3. Bone Marrow Screening Fund	\$5	\$10	\$25	Other \$	3	.00
	4. Companion Animal Sterilization Fund	\$5	\$10	\$25	Other \$	4	.00
	5. Maine Military Family Relief Fund	\$5	\$10	\$25	Other \$	5	.00
	6. Maine Veterans' Memorial Cemetery Maintenance Fund	\$5	\$10	\$25	Other \$	6	.00
	7. Maine Asthma & Lung Disease Research Fund	\$5	\$10	\$25	Other \$	7	.00
	8. Maine Public Library Fund	\$5	\$10	\$25	Other \$	8	.00
	9. TOTAL CONTRIBUTIONS. (Add lines 1 through 8)					9	.00
B. PARK PASSES	10. Number of Individual Day-use Park Passes _____ x \$35					10	.00
	11. Number of Vehicle Day-use Park Passes ... _____ x \$70					11	.00
	12. TOTAL CONTRIBUTIONS AND PARK PASS PURCHASES (Add lines 9, 10, and 11. Enter result here and on Form 1040ME, line 31)					12	.00

Any voluntary charitable contribution you make on lines 1-8 above may qualify for a charitable contributions deduction on your 2013 federal and Maine income tax returns if you itemize deductions.

Appendix 2

Two examples of state income tax forms
with logos for nongame wildlife checkoffs
that are retained on the primary tax form:

- ❖ Vermont (line 29a)
- ❖ Wisconsin (line 37a)

DUE DATE: April 17, 2012

PRINT in BLUE or BLACK INK

DEPT USE ONLY



* 1 1 1 1 1 1 1 0 0 *

2011 VERMONT Income Tax Return FORM IN-111

1 Taxpayer Information: Taxpayer's Social Security Number, Spouse or CU Partner Social Security Number, Taxpayer's Last Name, Spouse or CU Partner Last Name, Mailing Address, City/Town, State, ZIP Code, and checkboxes for AMENDED return, taxpayer died, and spouse/partner died.

2 FILING STATUS: Single, Head of Household, Married Filing Jointly, CU Partner Filing Jointly, Married Filing Separately, CU Filing Separately, Enter Spouse or CU Partner full name and Social Security Number, and Qualifying Widow(er) with dependent children.

3 Taxable Income: 10. ADJUSTED GROSS INCOME, 11. FEDERAL TAXABLE INCOME, ADDITIONS (12a, 12b, 12c), SUBTRACTIONS (14a, 14b, 14c, 14d), 15. VT TAXABLE INCOME.

4 VT Income Tax: 16. VT INCOME TAX FROM VT TAX TABLE OR TAX RATE SCHEDULE, 17. ADDITIONS TO VT INCOME TAX, 18. VT INCOME TAX WITH ADDITIONS, 19. SUBTRACTIONS FROM VT INCOME TAX, 20. VT INCOME TAX, 21. INCOME ADJUSTMENT, 22. ADJUSTED VT INCOME TAX.

Continued on back

Form IN-111 15

Enter amount from Line 22 _____



* 1 1 1 1 1 2 0 0 *

23.	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . 00	+	24.	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . 00	=	25.	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . 00
	CREDIT FOR INCOME TAX PAID TO OTHER STATE OR CANADIAN PROVINCE (Schedule IN-117, Line 21)		VT TAX CREDITS (Schedule IN-112, VT Calculation C, Line 6 OR Schedule IN-119)			TOTAL VT CREDITS (Add Lines 23 and 24)	
26.	VT INCOME TAX AFTER CREDITS (Subtract Line 25 from Line 22. If Line 25 is more than Line 22, enter zero.)						
27.	USE TAX (See pages 8-9 for instructions and chart)						
28.	TOTAL VT TAXES (Add Lines 26 and 27)						

29a.	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . 00	+	29b.	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . 00	+	29c.	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . 00	=	29d.	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . 00
	Nongame Wildlife Fund		Children's Trust Fund				VT Veterans' Fund			
30.	TOTAL OF VT TAXES & VOLUNTARY CONTRIBUTIONS (Add Line 28 and Line 29d)									

31a.	From W-2, 1099, etc. VT Tax Withheld	31a.	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . 00	
31b.	From VT Form IN-114 Estimated Tax for 2011 and/or Form IN-151, Extension with payment	31b.	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . 00	
31c.	Earned Income Tax Credit (Schedule IN-112, VT Calculation B)	31c.	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . 00	
31d.	Renter Rebate (Form PR-141, Line 9)	31d.	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . 00	
31e.	From VT Form RW-171 VT Real Estate Withholding (see instructions on page 10)	31e.	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . 00	
31f.	From VT Form WH-435 Estimated Income Tax Payment made by Business Entity for Nonresident Partner, Member, or Shareholder (see page 10)	31f.	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . 00	
31g.	Low Income Child & Dependent Care Credit (See instructions on page 10)	31g.	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . 00	
31h.	TOTAL PAYMENTS AND CREDITS (Add Lines 31a through 31g)		31h.	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . 00

32.	OVERPAYMENT If Line 30 is less than Line 31h, subtract Line 30 from Line 31h	32.	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . 00
33a.	REFUND TO BE CREDITED TO 2012 ESTIMATED TAX PAYMENT Amount on 31d cannot be credited to 2012 estimated tax payment	33a.	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . 00
33b.	REFUND TO BE CREDITED TO 2012 PROPERTY TAX BILL	33b.	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . 00
34.	REFUND AMOUNT (Subtract Lines 33a and 33b from Line 32)	34.	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . 00

35.	If Line 30 is more than Line 31h, subtract Line 31h from Line 30. See page 10 for instructions on tax due.	35.	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . 00
36.	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . 00 Interest and Penalty on Underpayment of Estimated Tax (Worksheet IN-152 or 152A)	37.	Add Lines 35 and 36
		37.	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . 00

<input type="checkbox"/>	Original refund received	<input type="checkbox"/>	Refund due now	<input type="checkbox"/>	Original payment	<input type="checkbox"/>	Amount due now
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. Preparers cannot use return information for purposes other than preparing returns.							
Signature		Date	Occupation	Check if age 65 or older <input type="checkbox"/>	Telephone Number (optional)		
Signature. If a joint return, BOTH must sign.		Date	Occupation	<input type="checkbox"/>	-		
<input type="checkbox"/> Check here if authorizing the VT Department of Taxes to discuss this return and attachments with your preparer.							
Preparer's signature			Date	Preparer's SSN or PTIN			
Firm's name (or yours if self-employed) and address			EIN		Preparer's Telephone Number		

1 Wisconsin income tax

2011

For the year Jan. 1-Dec. 31, 2011,
or other tax year
beginning _____, 2011
ending _____, 20__.

Complete
form using
BLACK INK

DO NOT STAPLE

See page 34 before assembling return

W M Z

PAPER CLIP payment here

Your social security number	Spouse's social security number
-----------------------------	---------------------------------

Your legal last name	Legal first name	M.I.
If a joint return, spouse's legal last name	Spouse's legal first name	M.I.
Home address (number and street). If you have a PO Box, see page 7.		Apt. no.
City or post office		State Zip code
Filing status Check <input checked="" type="checkbox"/> below <input type="checkbox"/> Single <input type="checkbox"/> Married filing joint return <input type="checkbox"/> Married filing separate return. Fill in spouse's SSN above and full name here <input type="checkbox"/> Head of household (see page 8). Also, check here if married		
Legal last name Legal first name		M.I.
If married, fill in spouse's SSN above and full name here		↑

Tax district
Check below then fill in either the name of city, village, or town and the county in which you lived at the end of 2011.

City, village, or town City Village Town

County of ▶ _____

School district number See page 37 _____

Special conditions

Print numbers like this → 0 1 2 3 4 5 6 7 8 9

NO COMMAS; NO CENTS

Wisconsin residents working in Minnesota: Was any of your income from personal or professional services performed in Minnesota while a Wisconsin resident? (See instructions, page 8)

Yes No











If Yes, enter Minnesota income _____ .00

1	Federal adjusted gross income (see page 9)	1	.00
	Form W-2 wages included in line 1. ▶		.00
2	State and municipal interest (see page 9)	2	.00
3	Capital gain/loss addition (see page 10)	3	.00
4	Other additions } Fill in code number and amount, see page 10. Fill in total other additions on line 4.		.00
	_____ .00 _____ .00 _____ .00 _____ .00	4	.00
5	Add the amounts in the right column for lines 1 through 4.	5	.00
6	State tax refund (Form 1040, line 10)	6	.00
7	United States government interest.	7	.00
8	Unemployment compensation (see page 12)	8	.00
9	Social security adjustment (see page 12)	9	.00
10	Capital gain/loss subtraction (see page 12)	10	.00
11	Other subtractions } Fill in code number and amount, see page 13. Fill in total other subtractions on line 11.		.00
	_____ .00 _____ .00 _____ .00		.00
	_____ .00 _____ .00	11	.00
12	Add lines 6 through 11	12	.00
13	Subtract line 12 from line 5. This is your Wisconsin income	13	.00



I-010i

NO COMMAS; NO CENTS

14	Wisconsin income from line 13	14	.00
15	Standard deduction. See table on page 45, OR If someone else can claim you (or your spouse) as a dependent, see page 22 and check here	15	.00
16	Subtract line 15 from line 14. If line 15 is larger than line 14, fill in 0	16	.00
17	Exemptions (Caution: See page 22)		
a	Fill in exemptions from your federal return _____ x \$700	17a	.00
b	Check if 65 or older <input type="checkbox"/> You + <input type="checkbox"/> Spouse = _____ x \$250	17b	.00
c	Add lines 17a and 17b	17c	.00
18	Subtract line 17c from line 16. If line 17c is larger than line 16, fill in 0. This is taxable income	18	.00
19	Tax (see table on page 38)	19	.00
20	Itemized deduction credit. Enclose Schedule 1, page 4	20	.00
21	Armed forces member credit (must be stationed outside U.S. See page 23)	21	.00
22	School property tax credit		
a	Rent paid in 2011—heat included .00	} Find credit from table page 24.	22a .00
	Rent paid in 2011—heat not included .00		
b	Property taxes paid on home in 2011 .00	} Find credit from table page 25.	22b .00
23	Historic rehabilitation credits	23	.00
24	Working families tax credit } If line 14 is less than \$10,000 (\$19,000 if married filing joint), see page 25	24	.00
25	Certain nonrefundable credits from line 6 of Schedule CR	25	.00
26	Add credits on lines 20 through 25	26	.00
27	Subtract line 26 from line 19. If line 26 is larger than line 19, fill in 0	27	.00
28	Alternative minimum tax. Enclose Schedule MT	28	.00
29	Add lines 27 and 28	29	.00
30	Married couple credit. Enclose Schedule 2, page 4	30	.00
31	Other credits from Schedule CR, line 19	31	.00
32	Net income tax paid to another state. Enclose Schedule OS	32	.00
33	Add lines 30, 31, and 32	33	.00
34	Subtract line 33 from line 29. If line 33 is larger than line 29, fill in 0. This is your net tax	34	.00
35	Economic development surcharge. Enclose Schedule EDS	35	.00
36	Sales and use tax due on Internet, mail order, or other out-of-state purchases (see page 28) If you certify that no sales or use tax is due, check here	36	.00
37	Donations (decreases refund or increases amount owed)		
a	Endangered resources  .00	f	Firefighters memorial  .00
b	Packers football stadium  .00	g	Prostate cancer research  .00
c	Breast cancer research  .00	h	Military family relief  .00
d	Veterans trust fund  .00	i	Feeding America  .00
e	Multiple sclerosis  .00	j	Red Cross WI Disaster Relief  .00
	Total (add lines a through j)	37k	.00
38	Penalties on IRAs, retirement plans, MSAs, etc. (see page 29)00 x .33 =	38	.00
39	Credit repayments and other penalties (see page 29)	39	.00
40	Add lines 34 through 36, and 37k through 39	40	.00



Appendix 3

Maine's List of

Endangered and Threatened Species

(12 MRSA §12803 & §12810: *last revision = September 12, 2009*)

MAINE'S ENDANGERED SPECIES¹

(12 MRSA §12803: last revision = September 12, 2009)

Birds

American pipit (*Anthus rubescens*): breeding population only
Black tern (*Chlidonias niger*)
Golden eagle (*Aquila chrysaetos*)
Grasshopper sparrow (*Ammodramus savannarum*)
Least bittern (*Ixobrychus exilis*)
Least tern (*Sterna antillarum*)
Peregrine falcon (*Falco peregrinus*): breeding population only
Piping plover (*Charadrius melodus*)²
Roseate tern (*Sterna dougallii*)²
Sedge wren (*Cistothorus platensis*)

Fish

Redfin pickerel (*Esox americanus americanus*)

Invertebrates

Butterflies and Skippers

Clayton's copper (*Lycaena dorcas claytoni*)
Edwards' hairstreak (*Satyrium edwardsii*)
Hessel's hairstreak (*Callophrys hesseli*)
Juniper hairstreak (*Callophrys gryneus*)
Katahdin Arctic (*Oenis polixenes katahdin*)

Dragonflies and Damselflies

Rapids clubtail (*Gomphus quadricolor*)

Mayflies

Flat-headed mayfly (a.k.a., Roaring Brook mayfly; *Epeorus frisoni*)

Mammals

New England cottontail (*Sylvilagus transitionalis*)

Reptiles

Snakes

Black racer (*Coluber constrictor*)

Turtles

Blanding's turtle (*Emydoidea blandingii*)
Box turtle (*Terrapene carolina*)

MAINE'S THREATENED SPECIES¹

(12 MRSA §12803: last revision = September 12, 2009)

Birds

Arctic tern (*Sterna paradisaea*)
Atlantic puffin (*Fratercula arctica*)
Barrow's goldeneye (*Bucephala islandica*)
Black-crowned night heron (*Nycticorax nycticorax*)
Common moorhen (*Gallinula chloropus*)
Great cormorant (*Phalacrocorax carbo*): breeding population only
Harlequin duck (*Histrionicus histrionicus*)
Razorbill (*Alca torda*)
Upland sandpiper (*Bartramia longicauda*)
Short-eared owl (*Asio flammeus*): breeding population only

Fish

Swamp darter (*Etheostoma fusiforme*)

Invertebrates

Butterflies and Skippers

Purple lesser fritillary (*Boloria chariclea grandis*)
Sleepy duskywing (*Erynnis brizo*)

Moths

Pine barrens zanclognatha (*Zanclognatha martha*)
Twilight moth (*Lucia rachelae*)

Dragonflies and Damselflies

Boreal snaketail (*Ophiogomphus colubrinus*)
Ringed boghaunter (*Williamsonia lintneri*)

Freshwater Mussels

Brook floater (*Alasmidonta varicosa*)
Tidewater mucket (*Leptodea ochracea*)
Yellow lampmussel (*Lampsilis cariosa*)

Mayflies

Tomah mayfly (*Siphonisca aerodromia*)

Mammals

Northern bog lemming (*Synaptomys borealis*)

Reptiles

Turtles

Spotted turtle (*Clemmys guttata*)

MAINE'S RECOVERED SPECIES

(12 MRSA §12810: last revision = September 12, 2009)

Birds

Bald eagle (*Haliaeetus leucocephalus*)

¹ Includes only species listed by the Maine legislature after recommendation by the Department of Inland Fisheries and Wildlife (*Maine Revised Statutes: Title 12 Conservation, Part 13 Inland Fisheries and Wildlife, Chapter 925 Fish and Wildlife Management and Research, Subchapter 3 Endangered Species § 12801 - § 12810*); <http://www.mainelegislature.org/legis/statutes/12/title12sec12803.html> This summary excludes:

- (a) marine species (except migratory birds) listed separately through the Maine Department of Marine Resources (12 MRSA § 6975), and
- (b) federally listed species designated only under the U.S. Endangered Species Act (16 USC Chapter 35) that are not listed under Maine law.

² These species are also federally listed under the U.S. Endangered Species Act as well as Maine's Endangered Species Act.

Appendix 4

2012 Research and Management Report (56pp attached publication)

Maine Department of Inland Fisheries and Wildlife