

## 2013 PATS/ATS Testing Draft 11/27/2013

The following 9 scenarios are required for 2013 testing. The NACTP test scenarios were used as much as possible.

**\*Important-Before submitting test scenarios please email the Efile helpdesk at [Efile.Helpdesk@maine.gov](mailto:Efile.Helpdesk@maine.gov) to obtain your test SSN series.**

### Maine test #1 (Based on NACTP test #2)

Taxpayer:  
Single Parent  
100 Fifth Avenue  
Augusta, ME 04330  
DOB: 4/15/1973

Filing Status: - HH  
Standard Deduction  
Exemptions: - 2  
Childcare expenses - \$2,200 ELIGIBLE FOR EIC  
Dependent: Livewith Parent SSN: 600-00-1012 DOB:12/30/2003

Federal Forms: 1040A, 2441, Schedule EIC, 8812  
W2: Wages -\$20,000, Federal withholding - \$3,600  
Federal Child Care Credit from 2441 - \$328  
Federal EIC - \$2,851  
Federal Additional Child tax credit from 8812 - \$1000

Maine Forms: 1040ME, Sch CP, Sch A, Childcare Credit Wrksht, Prop Tax Fairness Credit Wksht

#### 1040ME

RESIDENCY STATUS - Resident  
Line 14 FAGI - \$20,000  
Line 16 MAGI - \$20,000  
Line 19 TAXABLE INC - \$3,250  
Line 20 TAX - \$0  
Line 25a WITHHOLDING - \$1,200 (NOTE - Different from NACTP W-2)  
Line 25c REFUNDABLE CREDITS - \$138  
Line 25d PROPERTY TAX FAIRNESS CREIDT - \$40  
Line 26 OVERPAID - \$1,378

Line 28 USE TAX - \$19  
Line 29 CHARITABLE CONTRIBUTIONS/PARK PASSES - \$80  
Line 31b REFUND - \$1,279  
Line 31c ROUTING NUMBER – 123456780  
Line 31d ACCOUNT NUMBER – 456789B  
Line 31e TYPE OF ACCOUNT - Savings

Schedule CP

Line 1 ENDANGERED & NONGAME WILDLIFE FUND - \$5  
Line 2 MAINE CHILDREN'S TRUST - \$10  
Line 3 COMPANION ANIMAL STERILIZATION FUND - \$5  
Line 4 MAINE MILITARY FAMILY RELIEF FUND - \$10  
Line 5 MAINE VETERANS' MEMORIAL CEMETERY MAINTENANCE FUND - \$5  
Line 6 MAINE ASTHMA & LUNG DISEASE RESEARCH FUND - \$5  
Line 7 MAINE PUBLIC LIBRARY FUND - \$5  
Line 9 INDIVIDUAL DAY-USE PARK PASSES - \$35  
Line 11 TOTAL CONTRIBUTIONS AND PARK PASS PURCHASES - \$80

Schedule A

Line 2 CHILD CARE CREDIT - \$138  
Line 7 EARNED INCOME CREDIT Federal \$2,851 X .05 - \$143  
Line 20 TOTAL - \$143  
Line 21 TAX - \$0  
Line 22 ALLOWABLE CREDIT - \$0

Childcare Worksheet

QUALITY CHILD CARE PROGRAM NAME - Sandbox Tech  
QUALITY CERTIFICATE NUMBER - 1234  
Line 1 TOTAL EXPENSES FROM FEDERAL 2441 - \$2,200  
Line 1a REGULAR EXPENSES - \$700  
Line 1a QUALITY EXPENSES - \$1,500  
Line 1b PERCENTAGE OF EXPENSES PAID REGULAR - .3182  
Line 1b PERCENTAGE OF EXPENSES PAID QUALITY - .6818  
Line 2 AMT FROM FEDERAL - \$328  
Line 2a REGULAR - \$104  
Line 2a QUALITY - \$224  
Line 3 MAINE CREDIT REGULAR - \$26  
Line 3 MAINE CREDIT QUALITY - \$112  
Line 4 TOTAL LINE 3a & 3b - \$138  
Line 5 TOTAL - \$138  
Line 6 TOTAL - \$0

Property Tax Fairness Credit Worksheet

Taxpayer DOB - 4/15/1973  
Line 1 MAGI - \$20,000  
Line 3a TOTAL RENT PAID - \$9,600

Line 3b RENT REDUCED - No  
Line 3c DISABILITY RECEIVED - No  
Line 3d HEAT/UTILITIUES UINCLUDED - Yes  
Line 3e HEAT/UTILITIUES PAID - \$1,200  
Line 3f LINE 3a MINUS LINE 3e - \$8,400  
Line 3g LINE 3f TIMES 25% - \$2,100  
Line 4 BENEFIT BASE - \$2,100  
Line 5 LINE 1 TIMES 10% - \$2,000  
Line 5a LINE 4 GREATER THAN LINE 5 - Yes  
Line 6 LINE 4 MINUS LINE 5 - \$100  
Line 7 LINE 6 TIMES 40% - \$40  
Line 8 AGE 70 OR OLDFER - No  
Line 8a - \$300  
Line 9 SMALLER OF LINE 7 OR LINE 8a - \$40

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**Maine test #2 (Based on NACTP test #4)**

Taxpayer:

Passed Away

52 Main Street

Augusta, ME 04330

DOB: 01/10/1938 (Senior Citizen)

DOD: 08/23/2013

Spouse:

Investor Widow (Blind)

DOB: 5/1/1939 (Senior Citizen)

Filing Status: MJ

Standard Deduction plus Over 65 for both spouses and 1 spouse blind

Exemptions: 2

Federal Forms: 1040, Schedule B, Schedule D

Social Security Benefits - \$12,800 Taxable mat - \$10,880,

1099R Pension income - \$24,000 Federal withholding - \$3,000 Dividend Income (Fed  
Sch B) - \$10,500 Federal withholding - \$500

Capital Gains Fed Sch D) - \$9500

Total FAGI - \$54,880

Maine Forms: 1040ME, Sch CP, Sch 1, Pension Deduction Wksht

1040ME

RESIDENCY STATUS - Resident

Line 14 FAGI - \$54,880

Line 15 INCOME MOD - <\$ 17,080>

Line 16 MAGI - \$37,800  
Line 19 TAXABLE INC - \$16,250  
Line 20 TAX - \$377  
Line 24 NET TAX - \$377  
Line 28 USE TAX - \$14  
Line 29 CHARITABLE CONTRIBUTIONS/PARK PASSES - \$70  
Line 32a TAX DUE - \$461  
Line 32c TOTAL AMT DUE - \$461

Schedule CP

Line 10 VEHICLE DAY-USE PARK PASSES - \$70  
Line 11 TOTAL CONTRIBUTIONS AND PARK PASS PURCHASES - \$70

Schedule 1

Line 2c SOCIAL SECURITY BEN INCL IN FAGI - \$10,880  
Line 2d PENSION DEDUCTION - \$6,200  
Line 2i TOTAL SUBTRACTIONS - \$17,080  
Line 3 NET MODIFICATION - <\$17,080>

Pension Deduction Worksheet

Line 1 TAXPAYER ELIGIBLE PENSION INC - \$15,000  
Line 1 SPOUSE ELIGIBLE PENSION INC - \$9,000  
Line 3 TAXPAYER SOC SEC BEN - \$7,000  
Line 3 SPOUSE SOC SEC BEN - \$5,800  
Line 4 SPOUSE - \$200  
Line 5 SPOUSE - \$200  
Line 6 TAXPAYER - \$6,000  
Line 7 TAXPAYER - \$6,000  
Line 7 SPOUSE - \$200  
Line 8 TAXPAYER TOTAL - \$6,000  
Line 8 SPOUSE TOTAL -\$200

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**Maine test #3 (Based on NACTP test #8)**

Taxpayer:  
Baby Sitter  
222 Nursery Lane  
Portland, ME 04101  
DOB: 10/21/1958

Filing Status: QW Spouse died in 2012  
Exemptions 2  
Federal Itemized Deduction Total - -\$13,795  
Sch A Line 5 State and Local Taxes - \$400  
Line 6 real estate taxes - \$1,256

Line 7 New motor vehicle taxes - \$2,300  
Line 10 Mortgage interest - \$3,386  
Line 16 Gifts - \$2,253  
Line 17 Donations - \$4,600  
Childcare expenses - \$5,000 ELIGIBLE FOR EIC  
Dependent: John Doe SSN: 600-00-2008 DOB:3/19/2002

Federal Forms: 1040, Schedule A, Schedule C, Schedule SE, 2441, Schedule EIC, 8812, 8829, 4562, 8283,

W2: Wages - \$13,200, Federal withholding - \$1,200  
Business Income (Fed Sch C) - \$12,957  
One half of self-employment tax subtraction from Schedule SE - \$916  
Total FAGI - \$ 25,241  
Federal Child Care Credit - \$363  
Federal EIC - \$2,020  
Federal Additional Child Tax Credit from 8812 - \$1,000  
Federal Self Employment Tax from Schedule SE - \$1,831

Maine Forms: 1040ME, Schedule A, Childcare Credit Wrksht, Schedule 2, Prop Tax Fairness Credit Wksht

1040ME

RESIDENCY STATUS - Resident  
Line 14 FAGI - \$25,241  
Line 16 MAGI - \$25,241  
Line 17 ITEMIZED DED - \$13,795  
Line 19 TAXABLE INC - \$3,646  
Line 20 TAX - \$0  
Line 25c REFUNDABLE TAX CREDITS - \$145  
Line 25d PROPERTY TAX FAIRNESS CREIDT - \$272  
Line 29 OVERPAID - \$417  
Line 30 USE TAX - \$24  
Line 31a CREDIT TO 2014 EST TAX - \$300  
Line 31b REFUND - \$93

Schedule A

Line 2 CHILD CARE CREDIT - \$145  
Line 4 TOTAL REFUNDABLE CREDITS - \$145

Childcare Worksheet

QUALITY CHILD CARE PROGRAM NAME – Child Care Services  
QUALITY CERTIFICATE NUMBER - 7823  
Line 1 TOTAL EXPENSES FROM FEDERAL 2441 - \$5,000  
Line 1a REGULAR EXPENSES - \$2,000  
Line 1a QUALITY EXPENSES - \$3,000

Line 1b PERCENTAGE OF EXPENSES PAID REGULAR - .4000  
Line 1b PERCENTAGE OF EXPENSES PAID QUALITY - .6000  
Line 2 AMT FROM FEDERAL - \$363  
Line 2a REGULAR - \$145  
Line 2a QUALITY - \$218  
Line 3 MAINE CREDIT REGULAR - \$36  
Line 3 MAINE CREDIT QUALITY - \$109  
Line 4 TOTAL LINE 3a & 3b - \$145  
Line 5 TOTAL -\$145  
Line 6 TOTAL - \$0

Schedule 2

Line 1 TOTAL ITEMIZED FROM FED -\$13,795  
Line 4 LINE 1 MINUS LINES 2a, b, c, AND d PLUS LINE 3 - \$13,795  
Line 5 ENTER THE SMALLER OF LINE 4 OR LINE 5 - \$13,795

Property Tax Fairness Credit Worksheet

Taxpayer DOB - 10/21/1958  
Line 1 MAGI - \$25,241  
Line 2 TOTAL PROPERTY TAX PAID - \$3,204  
Line 4 BENEFIT BASE - \$3,204  
Line 5 LINE 1 TIMES 10% - \$2,524  
Line 5a LINE 4 GREATER THAN LINE 5 - Yes  
Line 6 LINE 4 MINUS LINE 5 - \$680  
Line 7 LINE 6 TIMES 40% - \$272  
Line 8 AGE 70 OR OLDFER - No  
Line 8a - \$300  
Line 9 SMALLER OF LINE 7 OR LINE 8a - \$272

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**Maine test #4 (Based on NACTP test #7)**

Taxpayer:  
Rental Investor  
511 Carol Boulevard  
Bangor, ME 04401  
SSN: 600-00-1007  
DOB: 2/28/1970

Spouse:  
Lucky Gambler  
DOB: 3/12/1970

Filing Status: MJ  
Standard Deduction

Exemptions 8  
ELIGIBLE FOR EIC

Dependents:

Slot Machine SSN: 600-00-2007 Elig for child tax credit: X

Black Jack SSN: 600-00-3007 Elig for child tax credit: X

Poker Table SSN: 600-00-4007 Elig for child tax credit: X

Horse Racing SSN: 600-00-5007 Elig for child tax credit: X

Sports Book SSN: 600-00-6007

Bingo Hall SSN: 600-00-7007

Federal Forms: 1040, W2 (1), 1099R (1), W2G (1), Schedule E pg 1 (2), Schedule E pg 2 (1), Schedule EIC, 4562, 5329, 8582, 8812, 8867

W2: Wages - \$3,500, Federal withholding - \$800, MSRS 1,500

IRA Distributions - \$12,200

Other Income (Gambling): - \$16,500 Federal withholding - \$2,000, State withholding - \$50

Total FAGI - \$32,200

Federal addtl tax on IRAs - \$1000

Federal EIC - \$1,586

Federal Additional Child Tax Credit from 8812 - \$75

Maine Forms: 1040ME, Schedule A, Educational Opportunity Credit Worksheet, Schedule 1, Prop Tax Fairness Credit Wksht

1040ME

RESIDENCY STATUS - Resident

Line 14 FAGI - \$32,200

Line 15 INCOME MODIFICATIONS - \$2,400

Line 16 MAGI - \$34,600

Line 19 TAXABLE INC - <\$6,750>

Line 20 TAX - \$0

Line 20a TAX CREDIT RECAPTURE AMOUNT - \$10

Line 22 TAX CREDITS - \$10

Line 24 NET TAX - \$0

Line 25a TAX WITHHELD - \$0 (NOTE - Different from NACTP W-2)

Line 25b ESTIMATED TAX PAYMENTS - \$1,600

Line 25c REFUNDABLE TAX CREDITS - \$1,800

Line 25d PROPERTY TAX FAIRNESS CREIDT - \$43

Line 25e TOTAL TAX PAYMENTS - \$3,443

Line 26 OVERPAID - \$3,443

Line 28 USE TAX - \$50

Line 28a SALES TAX ON CASUAL RENTALS OF LIVING QUARTERS - \$1,400

Line 30 NET OVERPAYMENT - \$1,993

Line 30b REFUND - \$1,993

Schedule A

Line 3 CREDIT FOR EDUCATIONAL OPPORTUNITY - \$1,800  
Line 7 EARNED INCOME CREDIT Federal \$1,586 X .05 - \$79  
Line 10 CREDIT FOR EDUCATIONAL OPPORTUNITY - \$200  
Line 20 TOTAL NON REFUNDABLE CREDITS - \$279  
Line 21 MAINE INCOME TAX - \$10  
Line 22 ALLOWABLE NONREFUNDABLE CREDITS - \$10

Educational Opportunity Credit Worksheet

Line A YOUR NAME – Bingo Hall  
Line A SOCIAL SECURITY NUMBER – 600-00-7007  
Line B COLLEGE OR UNIVERSITY – University of Maine  
Line B NAME OF DEGREE ON DIPLOMA – Bachelor of Science in Biology  
Line C Check if degree is in “STEM” - Yes  
CHECK THE TYPE OF DEGREE - Bachelor’s  
DATE YOU GRADUATED – 2012  
Line 1 MONTHLY BENCHMARK LOAN PAYMENT - \$200  
Line 2 MONTHLY ELIGIBLE EDUCATION LOAN PAYMENT DUE - \$150  
Line 3 MONTHLY ELIGIBLE EDUCATION LOAN PAYMENT YOU PAID - \$150  
Line 4 SMALLEST OF LINES 1, 2 AND 3 - \$150  
Line 5a MONTHS OF MAINE RESIDENCY - 12  
Line 5b MONTHS WORKED FOR MAINE EMPLOYER - 12  
Line 5c MONTHS ELIGIBLE PAYMENTS MADE – 12  
Line 6 GROSS CREDIT - \$1,800  
Line 7 CREDIT HOURS EARNED AFTER DECEMBER 31, 2007 - 128  
Line 8 TOTAL CREDIT HOURS EARNED – 128  
Line 9 DIVIDE LINE 7 BY LINE 8 – 1.0000  
Line 10 MULTIPLY LINE 6 BY LINE 9 - \$1,800  
Line 11 ADJUSTMENT FOR TRANSFERRING STUDENTS – 1.0000  
Line 12 MULTIPLY LINE 10 BY LINE 11 - \$1,800  
Line 13 CARRYFORWARD OF UNUSED CREDIT AMOUNT FROM 2012 - \$200

Schedule 1

Line 1a INCOME FROM MUNICIPAL AND STATE BONDS - \$2,400  
Line 1i TOTAL ADDITIONS \$2,400  
Line 3 NET MODIFICATION \$2,400

Property Tax Fairness Credit Worksheet

Taxpayer DOB - 02/28/1970  
Spouse DOB – 03/12/1970  
Line 1 MAGI - \$34,600  
Line 2 TOTAL PROPERTY TAX PAID - \$3,568  
Line 4 BENEFIT BASE - \$3,568  
Line 5 LINE 1 TIMES 10% - \$3,460  
Line 5a LINE 4 GREATER THAN LINE 5 - Yes  
Line 6 LINE 4 MINUS LINE 5 - \$108

Line 7 LINE 6 TIMES 40% - \$43  
Line 8 AGE 70 OR OLDFER – No  
Line 8a - \$300  
Line 9 SMALLER OF LINE 7 OR LINE 8a - \$43

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**Maine test #5 (Based on NACTP test #5)**

Taxpayer:  
Traveling Salesman  
230 County Road  
Grove City, OH 43123  
DOB: 9/15/1963

Spouse:  
Misses Farmer  
DOB: 9/23/1962

Filing Status: MJ  
Exemptions 5  
Federal Itemized Deduction Total - \$42,643  
Federal Sch A Line 6 real estate taxes - \$4,000  
Line 10 Mtg interest - \$15,450  
Line 16 Gifts - \$9,500  
Line 21 Employee Bus Exp (from form 2106) - \$13,290  
Line 22 Tax prep fees - \$543  
Line 26 - \$1,420  
Line 27 Total Misc Deduction. - \$12,413

Federal Forms: 1040, W2(1) regular military & combat pay, W2(2) civilian employment,  
Schedule A, Schedule F, Schedule SE, 2106, 8812, 8863  
Wages - \$50,565, Federal withholding - \$4,245, State withholding - \$1,800  
Farm Income Schedule F - \$22,000  
One-half of self-employment tax subtraction - \$1,555  
Total FAGI - \$72,565  
Education credits from form 8863 - \$1,078  
Self-employment tax from Schedule SE - \$2,702  
Estimate Payments - \$400  
Additional child tax credit from Form 8812 - \$1,000  
American Opportunity credit from Form 8863 - \$1,000

Maine Forms: 1040ME, Schedules 2, Schedule NR, Sch NR Worksheets A & B

1040ME  
RESIDENCY STATUS – Part Year Resident

Line 14 FAGI - \$71,010  
Line 16 MAGI - \$71,010  
Line 17 ITEMIZED DED - \$27,500  
Line 19 TAXABLE INC - \$24,010  
Line 20 TAX - \$881  
Line 23 NONRESIDENT CREDIT - \$779  
Line 24 NET TAX - \$102  
Line 25a TAX WITHHELD - \$1,800  
Line 26 TAX OVERPAID - \$1,698  
Line 30 NET OVERPAID - \$1,698  
Line 31b REFUND - \$1,698

Schedule 2

Line 1 TOTAL ITEMIZED FROM FED - \$42,613  
Line 2a STATE TAXES ADD BACK - \$1,800  
Line 4 LINE 1 MINUS LINES 2a, b, c, AND d PLUS LINE 3 - \$40,813  
Line 5 ENTER THE SMALLER OF LINE 4 OR LINE 5 - \$27,500

Schedule NR

Maine Residency Period – 1/1/2013-3/1/2013  
Line 1 INCOME (BOX A) - \$72,565  
Line 1 INCOME (BOX B) - \$8,428  
Line 1 INCOME (BOX C) - \$64,137  
Line 2 RATIO OF INCOME - .8839  
Line 3 FEDERAL INCOME ADJUSTMENTS - \$1,374  
Line 4 FEDERAL ADJUSTED GROSS INCOME - \$62,763  
Line 6 NON-MAINE ADJUSTED GROSS INCOME - \$62,763  
Line 7 RATIO OF MAINE ADJUSTED GROSS INCOME - .8839  
Line 8 TAX SUBTOTAL - \$881  
Line 9 NON-RESIDENT CREDIT - \$779

Worksheet A - Residency Information Worksheet

“Yourself” column

Line 1 NAME - Traveling Salesman  
Line 1a SSN – 600-00-1008  
Line 1b DATE OF BIRTH – 9/15/1963  
Line 1c OCCUPATION - Salesman  
Line 2 DOMICILED IN – ME, OH  
Line 4 DAYS SPENT IN MAINE - 60  
Line 5 OWN(ED) PROPERTY IN MAINE - Yes  
Line 5a MUNICIPALITY - Augusta  
Line 5b HOMESTEAD OR VETERANS EXEMPTION - No  
Line 5c DISPOSED OF PROPERTY - Yes  
Line 6 DATE BECAME A RESIDENT – 1/1/13  
Line 6b REGISTERED TO VOTE IN MAINE - No

Line 6c PPURCHASED A HOME IN MAINE - No  
Line 6d DRIVER'S LICENSE IN MAINE - No  
Line 6e REGISTERED AN AUTO IN MAINE - No  
Line 7 DATE BECAME A NONRESIDENT - 3/2/13  
Line 7a NEW STATE OF RESIDENCE - OH  
Line 7b DATE YOURSELF - 4/1/13  
Line 7c PPURCHASED A HOME IN NEW STATE - Yes  
Line 7c DATE YOURSELF - 7/1/13  
Line 7d DRIVER'S LICENSE IN NEW STATE - Yes  
Line 7d DATE YOURSELF - 4/1/13  
Line 7e REGISTERED AN AUTO IN NEW STATE - Yes  
Line 7e DATE YOURSELF - 4/1/13  
Line 7f SPOUSE AND DEPENDENTS MOVED - Yes  
Line 8a PERFORMED WORK OR SERVICES IN MAINE - No  
Line 8b REGISTERED AN AUTO OR OTHER VEHICLE IN MAINE - No  
Line 8c RENEWED A MAINE DRIVER'S LICENSE - No  
Line 8d VOTED IN MAINE - No  
Line 8e ATTENDED OR SENT YOUR CHILDREN TO A MAINE SCHOOL - No  
Line 8f MAINE RESIDENT HUNTING OR FISHING LICENSE - No  
Line 8g LISTED MAINE AS YOUR LEGAL RESIDENCE - No  
Line 8h MAINE TRADE OR PROFESSIONAL LICENSES - No

“Spouse” column

Line 1 NAME - Misses Farmer  
Line 1a SSN - 600-00-1018  
Line 1b DATE OF BIRTH - 9/23/1962  
Line 1c OCCUPATION - Farmer  
Line 2 DOMICILED IN - ME, OH  
Line 4 DAYS SPENT IN MAINE - 60  
Line 5 OWN(ED) PROPERTY IN MAINE - Yes  
Line 5a MUNICIPALITY - Augusta  
Line 5b HOMESTEAD OR VETERANS EXEMPTION - No  
Line 5c DISPOSED OF PROPERTY - Yes  
Line 6 DATE BECAME A RESIDENT - 1/1/13  
Line 6b REGISTERED TO VOTE IN MAINE - No  
Line 6c PPURCHASED A HOME IN MAINE - No  
Line 6d DRIVER'S LICENSE IN MAINE - No  
Line 6e REGISTERED AN AUTO IN MAINE - No  
Line 7 DATE BECAME A NONRESIDENT - 3/2/13  
Line 7a NEW STATE OF RESIDENCE - OH  
Line 7b DATE SPOUSE - 4/1/13  
Line 7c PPURCHASED A HOME IN NEW STATE - Yes  
Line 7c DATE SPOUSE - 7/1/13  
Line 7d DRIVER'S LICENSE IN NEW STATE - Yes  
Line 7d DATE SPOUSE - 4/1/13  
Line 7e REGISTERED AN AUTO IN NEW STATE - Yes

Line 7e DATE SPOUSE – 4/1/13  
Line 7f SPOUSE AND DEPENDENTS MOVED - Yes  
Line 8a PERFORMED WORK OR SERVICES IN MAINE - No  
Line 8b REGISTERED AN AUTO OR OTHER VEHICLE IN MAINE - No  
Line 8c RENEWED A MAINE DRIVER’S LICENSE - No  
Line 8d VOTED IN MAINE - No  
Line 8e ATTENDED OR SENT YOUR CHILDREN TO A MAINE SCHOOL - No  
Line 8f MAINE RESIDENT HUNTING OR FISHING LICENSE - No  
Line 8g LISTED MAINE AS YOUR LEGAL RESIDENCE - No  
Line 8h MAINE TRADE OR PROFESSIONAL LICENSES - No

Worksheet B - Income Allocation Worksheet

Line 1 WAGES Col A - \$ 50,565  
Line 1 WAGES Col B - \$ 2,101  
Line 1 WAGES Col D - \$ 48,464  
Line 1 WAGES Col E - \$ 6,327  
Line 11 FARM INCOME/LOSS Col A - \$ 22,000  
Line 11 FARM INCOME/LOSS Col D - \$ 22,000  
Line 11 FARM INCOME/LOSS Col E - \$ 6,327  
Line 15 ADD LINES 1 THROUGH 14 Col A - \$ 72,565  
Line 15 ADD LINES 1 THROUGH 14 Col B - \$ 2,101  
Line 15 ADD LINES 1 THROUGH 14 Col D - \$ 70,464  
Line 15 ADD LINES 1 THROUGH 14 Col E - \$ 6,327

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**Maine test #6 (Based on NACTP test #1)**

Taxpayer:  
Eeee Zzzzzz  
1040 EZ Way  
Minot, ME 04258  
DOB: 8/19/1990

Filing Status: S  
Exemptions 1

Federal Forms: 1040EZ, W2(1)

Maine Forms: 1040ME

1040ME  
AMENDED RETURN CHECKBOX - Yes  
RESIDENCY STATUS – Resident  
Line 14 FAGI - \$2,200  
Line 16 MAGI - \$2,200  
Line 17 STANDARD DED - \$6,100

Line 19 TAXABLE INC - <\$7,800  
Line 20 TAX - \$0  
Line 24 NET TAX - \$0  
Line 25a TAX WITHHELD - \$100 (NOTE - Different from NACTP W-2)  
Line 26 TAX OVERPAID - \$100  
Line 30 NET OVERPAID - \$100  
Line 31b REFUND - \$100

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**Maine test #7 (Based on NACTP test #10)**

Taxpayer:

Foreign Address  
123 Front Street  
06579 Rome Italy  
DOB: 11/24/1972

Spouse:

Jane Address  
DOB: 10/24/1972  
Filing Status: MJ  
Itemized Deductions  
Exemptions: 2

MFJ couple moved to Rome in 2013; 1 W2 per each TP & SP; itemized deductions; no children;

(both the base form and the W2's should reflect the foreign address)

Forms: 1040, W2 (2), Schedule A, Schedule B

Maine Forms: 1040ME, Sch. 1, Sch. 2, Form 2210

1040ME

RESIDENCY STATUS – Resident

Line 14 FAGI - \$68,667

Line 15 INCOME MOD - <\$ 250>

Line 16 MAGI - \$68,417

Line 17 ITEMIZED DED - \$20,025

Line 19 TAXABLE INC - \$40,592

Line 20 TAX - \$1,959

Line 27 INCOME TAX UNDERPAID - \$1,959

Line 32a TAX DUE - \$1,959

Line 32b UNDERPAYMENT PENALTY - \$77

Line 32c TOTAL AMT DUE - \$2,036

ROUTING NUMBER – 0123456725

ACCOUNT NUMBER – 1234000007

TYPE OF ACCOUNT - Checking

Schedule 1

Line 2b STATE INCOME TAX REFUND - \$250  
Line 2l TOTAL SUBTRACTIONS - \$250  
Line 3 NET MODIFICATION - <\$250>

Schedule 2

Line 1 TOTAL ITEMIZED FROM FED -\$21,275  
Line 2a STATE TAXES ADD BACK - \$1,250  
Line 4 LINE 1 MINUS LINES 2a, b, c, AND d PLUS LINE 3 - \$20,025  
Line 6 ENTER THE SMALLER OF LINE 4 OR LINE 5 - \$20,025

Form 2210

Line 1 2013 TAX -\$1,959  
Line 2 MULTIPLY TAX ON LINE 1 BY 90% - \$1,763  
Line 3 2013 MAINE INCOME TAX WITHHELD - \$0  
Line 4 SUBTRACT LINE 3 FROM LINE 1. - \$1,959  
Line 5 2012 TAX -\$1,600  
Line 6 LINE 2 OR LINE 5, WHICHEVER IS LESS - \$1,600  
Line 7 MULTIPLY THE AMOUNT ON LINE 6 BY .25 - \$400  
Line 9A ESTIMATED TAX DUE - \$400  
Line 9B ESTIMATED TAX DUE - \$400  
Line 9C ESTIMATED TAX DUE - \$400  
Line 9D ESTIMATED TAX DUE - \$400  
Line 11A SUBTRACT LINE 10D FROM LINE 9 - \$400  
Line 11B SUBTRACT LINE 10D FROM LINE 9 - \$400  
Line 11C SUBTRACT LINE 10D FROM LINE 9 - \$400  
Line 11D SUBTRACT LINE 10D FROM LINE 9 - \$400  
Line 11aA UNDERPAYMENT - \$400  
Line 11aB UNDERPAYMENT - \$400  
Line 11aC UNDERPAYMENT - \$400  
Line 11aD UNDERPAYMENT - \$400  
Line 12A DATE OF PAYMENT - 4/15/14  
Line 12B DATE OF PAYMENT - 4/15/14  
Line 12C DATE OF PAYMENT - 4/15/14  
Line 12D DATE OF PAYMENT - 4/15/14  
Line 13A MONTHS FROM DUE DATE TO DATE SHOWN ON LINE 12. - 12  
Line 13B MONTHS FROM DUE DATE TO DATE SHOWN ON LINE 12. - 10  
Line 13C MONTHS FROM DUE DATE TO DATE SHOWN ON LINE 12. - 7  
Line 13D MONTHS FROM DUE DATE TO DATE SHOWN ON LINE 12. - 3  
Line 14A RATE FROM TABLE - 0.072290  
Line 14B RATE FROM TABLE - 0.059889  
Line 14C RATE FROM TABLE - 0.041555  
Line 14D RATE FROM TABLE - 0.017602  
Line 15A UNDERPAYMENT PENALTY - \$29

Line 15A UNDERPAYMENT PENALTY - \$24  
Line 15A UNDERPAYMENT PENALTY - \$17  
Line 15A UNDERPAYMENT PENALTY - \$7  
Line 16 TOTAL UNDERPAYMENT PENALTY - \$77

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**Maine test #8 (Based on NACTP test #3)**

Taxpayer:  
Retired Interest-Earner  
222 Money Street  
Augusta, ME 04330  
SSN: 600-00-1003  
DOB: 07/24/1943 (Senior Citizen)

Filing Status: S  
Standard Deduction  
Exemptions: 1

Single retired taxpayer with retirement income, interest & a balance due  
Forms: 1040A, 1099R (1), 2210, Schedule B, Form Payment  
1099R: Gross dist - \$16,000, Taxable Interest - \$3,100, SS benefits - \$6,000, Dividends - \$2,000 Total FAGI - \$27,100

Maine Forms: 1040ME, Sch. 1, Pension Deduction Wksht

1040ME

RESIDENCY STATUS - Resident  
Line 14 FAGI - \$27,100  
Line 15 INCOME MOD - <\$ 10,800>  
Line 16 MAGI - \$16,300  
Line 19 TAXABLE INC - \$4,800  
Line 20 TAX - \$0  
Line 25b ESTIMATED TAX PAYMENTS - \$200  
Line 26 TAX OVERPAID - \$200  
Line 28a SALES TAX ON CASUAL RENTALS OF LIVING QUARTERS - \$100  
Line 30 NET OVERPAYMEN - \$100  
Line 31b REFUND - \$100

Schedule 1

Line 1a INCOME FROM MUNICIPAL AND STATE BONDS - \$200  
Line 2c SOCIAL SECURITY INCLUDED IN FAGI - \$6,000  
Line 2d PENSION DEDUCTION - \$5,000  
Line 2i TOTAL SUBTRACTIONS - \$11,000  
Line 3 NET MODIFICATION - <\$10,800>

Pension Deduction. Worksheet

Line 1 TAXPAYER ELIGIBLE PENSION INC - \$16,000

Line 3 TAXPAYER SOC SEC BEN - \$6,000

Line 6 TAXPAYER - \$5,000

Line 7 TAXPAYER - \$5,000

Line 8 TAXPAYER TOTAL - \$5,000

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**Maine test #9**

Taxpayer:

Greg Smartie

3921 Longhill Station Rd

Williamsburg, VA 23188

SSN: 600-00-0099

DOB: 11/24/1971

Spouse:

Gail Smartie

DOB: 10/24/1971

Filing Status: MJ\*

Exemptions: 3

Federal Itemized Deductions total - \$21,916

Federal Sch A Line 5a State taxes - \$4,525

Line 5b General sales tax - \$2093

Line 10 Mtg interest \$5807

Line 16 Gifts - \$650

Line 21 Employee Bus Exp (from form 2106) - \$8841

File Maine return with filing status Single residency status part year-resident 2 exemptions

Federal Forms: 1040, schedule A, Form 2106

W2: Gail Smartie Wages - \$30,429, Federal withholding - \$1,542, VA State withholding -\$1,266, no ME withholding

W2: Greg Smartie Wages - \$62,192 Federal withholding - \$6,301, ME withholding - \$467

Wages - \$8,735

TOTAL FAGI - \$92,621

Maine Forms: 1040ME, Schedule 2, Schedule NRH, Worksheets A&B

1040ME

FILING STATUS – Married Filing Separately

RESIDENCY STATUS – Non-Resident

Line 13 EXEMPTIONS - 2  
Line 14 FAGI - \$62,192  
Line 16 MAGI - \$62,192  
Line 17 ITEMIZED DEDUCTIONS - \$11,678  
Line 18 EXEMPTION AMT - \$6,159  
Line 19 TAXABLE INC - \$43,995  
Line 20 TAX - \$2,857  
Line 23 NONRES CREDIT - \$2,456  
Line 24 NET TAX - \$401  
Line 25a WITHHOLDING - \$467  
Line 26 OVERPAID - \$66  
Line 30 NET OVERPAY - \$66  
Line 31b REFUND - \$66

Schedule 2

Line 1 TOTAL ITEMIZED FROM FED -\$21,916  
Line 2a STATE TAXES ADD BACK - \$4,525  
Line 4 LINE 1 MINUS LINES 2a, b, c, AND d PLUS LINE 3 - \$17,391  
Line 6 ENTER THE SMALLER OF LINE 4 OR LINE 5 - \$17,391

Schedule NRH

Line 1a Col A WAGES - \$92,621  
Line 1a Col B WAGES - \$62,192  
Line 1a Col C WAGES - \$53,457  
Line 1f Col A TOTAL INC - \$92,621  
Line 1f Col B TOTAL INC - \$62,192  
Line 1f Col C TOTAL INC - \$53,457  
Line 2 Col B RATIO OF INC - .06715  
Line 2 Col C RATIO OF INC - .08595  
Line 4 Col A FAGI - \$92,621  
Line 4 Col B FAGI - \$62,192  
Line 4 Col C FAGI - \$53,457  
Line 6 Col A MAGI - \$92,621  
Line 6 Col B MAGI - \$62,192  
Line 6 Col C MAGI - \$53,457  
Line 7 Col B RATIO OF MAGI - .06715  
Line 7 Col C RATIO OF MAGI - .08595  
Line 8 Col A DEDUCTIONS - \$17,391  
Line 8 Col B DEDUCTIONS - \$11,678  
Line 9a Col A DEPENDENT EXEMPTIONS - \$3,900  
Line 9a Col B DEPENDENT EXEMPTIONS - \$2,619  
Line 9b Col B YOURSELF - \$3,900  
Line 9c Col B TOTAL EXEMPT - \$6,519  
Line 10 Col C ME TAX - \$2,857  
Line 11 Col C NONRES CREDIT - \$2,456

Worksheet A - Residency Information Worksheet (Yourself)

Line 1 NAME - Greg Smartie

Line 1a SSN - 600-00-0099

Line 1b DOB - 11/24/19711

Line 1c OCCUPATION - Construction

Line 2 DOMICILED IN - VA

Line 3a STATE OF LEGAL RESIDENCE - VA

Line 4 NUMBER OF DAYS SPENT IN MAINE - 51 days

Line 5 OWN(ED) A HOME/REAL PROPERTY IN MAINE - No

Line 8a PERFORMED ANY WORK OR SERVICES IN MAINE - No

Worksheet B - Income Allocation Worksheet B

Line 1 Col A WAGES - \$62,192

Line 1 Col D WAGES - \$62, 192

Line 1 Col E WAGES - \$8,735

Line 15 Col A TOTAL - \$62,192

Line 15 Col D TOTAL - \$62, 192

Line 15 Col E TOTAL - \$8,735