

**SCHEDULE A**  
**FORM 1041ME**  
**2009**

**ADJUSTMENTS TO TAX**  
 Enclose with your Form 1041ME



99

Name as shown on Form 1041ME

Estate/Trust EIN

\_\_\_\_\_ - \_\_\_\_\_

**Section 1. TAX ADDITIONS:**

- 1. **RETIREMENT PLAN DISTRIBUTIONS** - Enter the amount from federal Form 1041, Schedule G, line 1b \$ \_\_\_\_\_ x .15.....1 \_\_\_\_\_, \_\_\_\_\_ .00
- 2a. Enter the Maine Minimum Tax from the Maine Minimum Tax Worksheet (see instructions on back) ..... 2a \_\_\_\_\_, \_\_\_\_\_ .00
- 2b. Enter the amount of Pine Tree Development Zone Credit from the Credit Application Worksheet ..... 2b \_\_\_\_\_, \_\_\_\_\_ .00
- 2c. **MAINE MINIMUM TAX** - Subtract line 2b from line 2a.....2c \_\_\_\_\_, \_\_\_\_\_ .00
- 3. **TOTAL ADDITIONS** - Add lines 1 and 2c .....3 \_\_\_\_\_, \_\_\_\_\_ .00

**Section 2. TAX CREDITS (see instructions for details):**

- 4. **CREDIT FOR INCOME TAX PAID TO OTHER JURISDICTIONS** - From 1041ME, Schedule 3, line 5.....4 \_\_\_\_\_, \_\_\_\_\_ .00
- 5. **MAINE SEED CAPITAL CREDIT (enclose worksheet-see instructions)** .....5 \_\_\_\_\_, \_\_\_\_\_ .00
- 6. **CREDIT FOR EDUCATIONAL OPPORTUNITY (enclose worksheet-see instructions)** .....6 \_\_\_\_\_, \_\_\_\_\_ .00
- 7. **FOREST MANAGEMENT PLANNING CREDIT (enclose worksheet-see instructions)**.....7 \_\_\_\_\_, \_\_\_\_\_ .00
- 8. **RESEARCH EXPENSE TAX CREDIT (enclose worksheet-see instructions)** .....8 \_\_\_\_\_, \_\_\_\_\_ .00
- 9. **RESEARCH & DEVELOPMENT SUPER CREDIT (enclose worksheet-see instructions)** .....9 \_\_\_\_\_, \_\_\_\_\_ .00
- 10. **HIGH-TECHNOLOGY CREDIT (enclose worksheet-see instructions)** .....10 \_\_\_\_\_, \_\_\_\_\_ .00
- 11. **MAINE MINIMUM TAX CREDIT (enclose Maine Minimum Tax Worksheet)** .....11 \_\_\_\_\_, \_\_\_\_\_ .00
- 12. **MEDIA PRODUCTION CREDIT (enclose worksheet-see instructions)** .....12 \_\_\_\_\_, \_\_\_\_\_ .00
- 13. **PINE TREE DEVELOPMENT ZONE CREDIT** - Enter the amount from the Credit Application Worksheet (enclose worksheet-see instructions) .....13 \_\_\_\_\_, \_\_\_\_\_ .00
- 14. **OTHER TAX CREDITS** - List \_\_\_\_\_ (see instructions) ....14 \_\_\_\_\_, \_\_\_\_\_ .00
- 15. **TOTAL CREDITS** - Add lines 4 through 14.....15 \_\_\_\_\_, \_\_\_\_\_ .00
- 16. **MAINE INCOME TAX** - 1041ME, page 1, line 4 plus Schedule A, line 1 above .....16 \_\_\_\_\_, \_\_\_\_\_ .00
- 17. **ALLOWABLE CREDITS** - Amount on line 15 or line 16, whichever is less .....17 \_\_\_\_\_, \_\_\_\_\_ .00
- 18. **TOTAL TAX ADJUSTMENTS** - Line 3 minus line 17 (may be positive or negative). Enter here and on Form 1041ME, page 1, line 5.....18 \_\_\_\_\_, \_\_\_\_\_ .00

## SCHEDULE A – MAINE TAX ADJUSTMENTS

### SECTION 1 - TAX ADDITIONS:

**Line 1. RETIREMENT PLAN DISTRIBUTIONS.** If you choose to compute a separate federal tax on a lump-sum distribution from a retirement plan, you are subject to an additional Maine tax equal to 15% of the federal tax. **NOTE:** Distributions of Maine Public Employees Retirement System Retirement System contributions previously taxed by Maine are not subject to this special tax.

**Line 2a. MAINE MINIMUM TAX.** See instructions and supporting Worksheets available at [www.maine.gov/revenue/forms](http://www.maine.gov/revenue/forms) or call (207) 626-8475.

**Line 2b. Pine Tree Development Zone Credit.** Complete and enclose the worksheet(s) available at [www.maine.gov/revenue/forms](http://www.maine.gov/revenue/forms) or call (207) 626-8475.

### SECTION 2 - TAX CREDITS:

**NOTE: Tax Credit Worksheets Required.** You must complete and attach a tax credit worksheet for each credit claimed. Tax credit worksheets may be downloaded from [www.maine.gov/revenue/forms](http://www.maine.gov/revenue/forms) (select Worksheets for Tax Credits). You may also order worksheets by calling (207) 626-8475.

An estate or trust is allowed a credit against the tax imposed by 36 MRSA § 5160 in an amount equal to the estate's/trust's share of tax credits described in 36 MRSA Chapter 822:

**Line 5. MAINE SEED CAPITAL TAX CREDIT.** If you invested in a business that you do not own, you may qualify for a credit through the Finance Authority of Maine.

**Line 6. CREDIT FOR EDUCATIONAL OPPORTUNITY.** Graduates of Maine colleges who filed a student opportunity contract with the Secretary of State (or employers of qualified graduates) may qualify for a credit based on certain loan repayments made in 2009.

**Line 7. FOREST MANAGEMENT PLANNING CREDIT.** Once every 10 years an individual taxpayer is allowed a credit of up to \$200 for the cost of a forest management and harvest plan for a parcel of more than 10 acres. To claim the credit, you must complete the Forest Management Planning Credit form for your files.

**Lines 8, 9 and 10. RESEARCH and HIGHT-TECH CREDITS.** If your business invested in research, or computer equipment used in high-tech activity, you may qualify for one or more of these credits.

**Line 11. MAINE MINIMUM TAX CREDIT.** If you paid minimum tax in previous years, you may qualify for a minimum tax credit.

**Lines 12 and 13. MEDIA PRODUCTION and PINE TREE DEVELOPMENT ZONE CREDITS.** If your business produced a movie or other type of media production or if you expanded your business in Maine, you may qualify for one of these credits, certified through the Department of Economic and Community Development.

**Line 14. OTHER TAX CREDITS.** Enter the sum of the following credits. List the name of each credit claimed in the space provided:

- Biofuel Production Tax Credit, for DEP-certified production of non-fossil fuels
- Employer credits for payment of employee expenses (long-term care insurance, day care expenses, dependent health benefits)
- Family Development Account Credit, for contributions to the FAME-authorized fund
- Historic Rehabilitation Credit, for state-authorized renovations of registered historic structures
- Jobs and Investment Tax Credit, for creation of 100 jobs and investment of \$5 million
- Credit for Pollution Control Boilers, for DEP-certified businesses that use pollution-reducing boilers
- Quality Child Care Investment Tax Credit, for DHHS-certified investments in child care facilities.

**Line 17. ALLOWABLE CREDITS.** These credits are not refundable. The credits, except for the Pine Tree Development Zone tax credit, cannot be applied against the Maine minimum tax. The total credits claimed cannot exceed the Maine regular income tax otherwise due for the taxable year.