

**Maine Revenue Services
Individual Income Tax**

IMPORTANT UPDATE

NOTE: The instructions you are looking for begin on the next page.

Tax Year 2019: Note the following changes relative to conformity/nonconformity with federal tax law changes made after December 31, 2019. If applicable, follow the form instructions for each item listed below to properly file or amend your Maine return.

Excess Business Losses for Noncorporate taxpayers – Nonconformity:

- REVISED 2019 Additional Worksheet to Report Certain “Other” Modifications to Maine Income Related to Federal Tax Law Changes Enacted after December 31, 2019, line 2.
- [Worksheet for Form 1040ME, Schedule 1, Line 2k, Income Modifications – Other Subtractions](#), line 1 (for recapture of amounts previously added-back).

Business Interest Deduction Exceeding 30% of Federal Adjusted Gross Income – Nonconformity:

- REVISED 2019 Additional Worksheet to Report Certain “Other” Modifications to Maine Income Related to Federal Tax Law Changes Enacted after December 31, 2019, line 3.

Qualified Improvement Property (QIP) – Conformity:

- Form 1040ME, Schedule 1, line 1d – federal bonus depreciation add-back, if applicable.
- REVISED 2019 Additional Worksheet to Report Certain “Other” Modifications to Maine Income Related to Federal Tax Law Changes Enacted after December 31, 2019, lines 4 and 9.

Discharge of Indebtedness on Payroll Protection Program (PPP) loans – Conformity:

- Form 1040ME, line 14 (reflected in federal adjusted gross income).
- REVISED 2019 Additional Worksheet to Report Certain “Other” Modifications to Maine Income Related to Federal Tax Law Changes Enacted after December 31, 2019, line 5.

Employer Student Loan Payments – Conformity:

- Form 1040ME, line 14 (reflected in federal adjusted gross income).
- REVISED 2019 Additional Worksheet to Report Certain “Other” Modifications to Maine Income Related to Federal Tax Law Changes Enacted after December 31, 2019, line 6.

Paid Sick Leave Credit and Paid Family Leave Credit deduction – Conformity:

- Form 1040ME, line 14 (reflected in federal adjusted gross income).
- REVISED 2019 Additional Worksheet to Report Certain “Other” Modifications to Maine Income Related to Federal Tax Law Changes Enacted after December 31, 2019, line 10.

Reduction in federal Salaries and Wages deduction due to claiming the Employee Retention Credit - Conformity:

- Form 1040ME, line 14 (reflected in federal adjusted gross income).
- REVISED 2019 Additional Worksheet to Report Certain “Other” Modifications to Maine Income Related to Federal Tax Law Changes Enacted after December 31, 2019, line 11.

2019 MAINE

Resident, Nonresident, or Part-year Resident Individual Income Tax Booklet

Form 1040ME



Maine FastFile
Electronic filing and payment services



For more information, see www.maine.gov/revenue

Free internet access is available at most local libraries in Maine. See your librarian for details about free internet access.

TAXPAYER ASSISTANCE and FORMS

Visit www.maine.gov/revenue to obtain the latest tax updates, view frequently asked questions (FAQs), pay your tax, or email tax-related questions.

To download or request forms or other information: Visit www.maine.gov/revenue/forms or call (207) 624-7894 - Every day 24 Hours.

TTY (hearing-impaired only): 711 - Weekdays 9:00 a.m. - 4:00 p.m.

Assistance: (207) 626-8475 - Weekdays 9:00 a.m. - 4:00 p.m.

Get refund status: Visit www.maine.gov/revenue or call (207) 624-9784 - Weekdays 9:00 a.m. - 4:00 p.m.

Collection problems and payment plans: (207) 621-4300 - Weekdays 8:00 a.m. - 5:00 p.m. Call this number if you have a tax balance due that you would like to resolve.

Tax violations hot line: (207) 624-9600 - Call this number or send an email to MRS.TAXTIP@maine.gov to report possible tax violations including failure to file tax returns, failure to report all income and failure to register for tax filing.

Federal income tax information and forms: Call the Internal Revenue Service at (800) 829-1040 or visit www.irs.gov.

Form 1040ME due date: Wednesday, April 15, 2020

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NOTICE - MARCH 2021

See the revised instructions for:

- Form 1040ME, Schedule 1, lines 1d, 1e, and 2j on pages 5 and 6;
- Form 1040ME, Schedule A, line 15 on page 7; and
- The REVISED 2019 Additional Worksheet to Report Certain "Other" Modifications to Maine Income Related to Federal Tax Law Changes Enacted After December 31, 2019 available at www.maine.gov/revenue/tax-return-forms.

MAINE REVENUE SERVICES
P.O. BOX 1060
AUGUSTA, ME 04332-1060

IMPORTANT CHANGES for 2019

Use tax (sales tax). 36 M.R.S. § 1861-A. For tax years beginning on or after January 1, 2019, the calculation used to report unpaid use tax on the Maine individual income tax return is lowered from .08% to .04% of Maine adjusted gross income.

Municipal volunteer program for property tax assistance subtraction modification. 36 M.R.S. §§ 5122(2)(EE) and 6232(1-A). The \$750 limitation on benefit earnings under the municipal volunteer property tax assistance program is increased to \$1,000 or 100 times the state minimum hourly wage under Title 26, section 664, subsection 1, whichever is greater. To the extent included in federal adjusted gross income, the benefits earned may be excluded from Maine taxable income.

Installment sales of real or tangible property – nonresident individuals. 36 M.R.S. § 5147. For tax years beginning on or after January 1, 2019, nonresident individual taxpayers may elect to recognize the entire gain from an installment sale of real or tangible property located in Maine in the taxable year of the transfer or the remaining gain in a subsequent taxable year to the extent the gain has not been reported in a previous tax year. The election is irrevocable and may only be made on a timely filed original income tax return.

Apportionment of Income – sale of a partnership interest. 36 M.R.S. § 5211. For tax years beginning on or after January 1, 2019, the income tax apportionment calculation with respect to the sale of a partnership interest owned by another business entity (C corporation, S corporation, partnership, etc.) must be based on the gross receipts, rather than on the gains or losses, from such sales. This change is made to effect consistency with the general business apportionment calculation, which is based on gross receipts.

Maine Fishery Infrastructure Investment Tax Credit. 36 M.R.S. § 5216-D. For tax years beginning on or after January 1, 2019, the Maine fishery infrastructure investment tax credit is repealed.

Partnership audit adjustments. 36 M.R.S. c. 815. For tax years beginning on or after January 1, 2018, a partnership that has not elected out of the federal centralized audit regime under Internal Revenue Code, Section 6221(b) and is subject to an IRS audit must report information affecting the Maine tax liability of its partners to the assessor within 180 days from the final determination date of the audit. A pass-through entity that is a partner in an audited partnership is also subject to the reporting requirement with respect to the portion of adjustments applicable to that partner. In some cases, the partnership could be subject to tax on some or all of the audit adjustments at the partnership level.

See the complete 2019 Summary of Tax Law Changes available at www.maine.gov/revenue.

MAINE REVENUE SERVICES MISSION STATEMENT

The mission of Maine Revenue Services is to fairly and efficiently administer the tax laws of the State of Maine, while maintaining the highest degree of integrity and professionalism.

GENERAL INSTRUCTIONS

Who must file? A Maine income tax return must be filed by **April 15, 2020** if you are a resident of Maine who is required to file a federal income tax return or if you are not required to file a federal return, but do have income subject to Maine income tax resulting in a Maine income tax liability. Even if you are required to file a federal income tax return, [you do not have to file a Maine income tax return if you have no addition income modifications \(Form 1040ME, Schedule 1, line 1i\) and your income subject to Maine income tax is less than the sum of your Maine standard deduction amount plus your personal exemption amount.](#) However, you must file a return to claim any refund due to you. Generally, if you are a nonresident or a "Safe Harbor" resident who has income from Maine sources resulting in a Maine income tax liability, you must file a Maine income tax return. See below for more information on residency, including "Safe Harbors." Nonresidents - see Schedule NR instructions for minimum taxability thresholds. Also see, 36 M.R.S. § 5142(8-B) and Rule 806.

For additional answers to frequently asked questions (faqs), visit www.maine.gov/revenue/faq/homepage.shtml.

What is my Residence Status?

To determine your residency status for 2019, read the following.

Domicile: *Domicile is the place an individual establishes as his or her permanent home and includes the place to which he or she intends to return after any period of absence. A number of factors associated with residency are relevant in the evaluation of a claimed domicile. A domicile, once established, continues until a new, fixed and permanent home is acquired. To change domicile, a taxpayer must exhibit actions consistent with a change. No change of domicile results from moving to a new location if the intent is to remain only for a limited time, even if it is for a relatively long duration.*

● **Full-Year Resident:** 1) Maine was my domicile for the entire year of 2019; or 2) I maintained a permanent place of abode in Maine for the entire year and spent a total of more than 183 days in Maine.

● **"Safe Harbor" Resident** (treated as a nonresident):

General Safe Harbor - Maine was my domicile in 2019, I did not maintain a permanent place of abode in Maine, I maintained a permanent place of abode outside Maine and I spent no more than 30 days of 2019 in Maine. Individuals qualifying under the safe harbor rule will be treated as a nonresident for Maine individual income tax purposes. **File Form 1040ME and Schedule NR or NRH.**

Foreign Safe Harbor - I spent at least 450 days in a foreign country during any 548-day period occurring partially or fully in the tax year. The taxpayer must also meet other eligibility criteria. If you qualify for the Foreign Safe Harbor, you will be considered a "Safe Harbor" Resident and treated as a nonresident for the 548-day period even though you were domiciled in Maine.

● **Part-year Resident:** I was domiciled in Maine for part of the year and was not a full-year resident as defined in 2) above. **File Form 1040ME and Schedule NR or NRH.**

● **Nonresident:** I was not a resident or part-year resident in 2019, but I do have Maine-source income. **Follow the federal filing requirements for filing status, federal adjusted gross income, and standard or itemized deductions. File Form 1040ME and Schedule NR or NRH.**

For additional information on determining Maine residency or if you are in the military, see the Maine Revenue Services *Guidance to Residency Status* and *Guidance to Residency "Safe Harbors"* available at www.maine.gov/revenue/forms (click on Income Tax Guidance Documents) or call the forms line at (207) 624-7894.

SPECIFIC INSTRUCTIONS — FORM 1040ME

Note: Form 1040ME is designed to comply with optical scanning requirements. Fill in the white boxes carefully in black or blue ink. Letters and numbers must be entered legibly within the outline area. Name, address, etc., start on the left; dollar amounts start from the right. Round down to the next lower dollar any amount less than 50 cents. Round up to the next higher dollar any amount 50 cents or more. Do not enter dollar signs, commas, or decimals. **Due to scanning requirements, only original forms and schedules may be submitted.**

Print or type your name(s) and **current** mailing address in the spaces provided. **Social security number(s):** You **must** enter your social security number(s) in the spaces provided.

Check the box above your social security number if this is an **amended** return. 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. For more information, see the frequently asked questions at www.maine.gov/revenue/faq/income_faq.html.

Line A. Maine Residents Property Tax Fairness Credit & Sales Tax Fairness Credit - Maine residents and part-year residents only - See Schedule PTFC/STFC. Check the box on line A only if you are claiming the Property Tax Fairness Credit on line 25d and/or the Sales Tax Fairness Credit on line 25e **AND** you are completing Form 1040ME in accordance with the instructions in Step 1 of Schedule PTFC/STFC. Otherwise, leave the box blank. See the Schedule PTFC/STFC instructions for Step 1.

NOTE: Schedule PTFC/STFC is available at www.maine.gov/revenue/forms or call the forms line at (207) 624-7894.

Line 1. FOR MAINE RESIDENTS ONLY. The **Maine Clean Election Fund** finances the election campaign of certified Maine Clean Election Act candidates. *Checking this box does not increase your tax or reduce your refund but reduces General Fund revenue by the same amount.*

Line 2. Check if at least two-thirds of your gross income for 2019 was from **commercial farming or fishing** as defined by the Internal Revenue Code. Include your spouse's income in your calculation if you are filing a joint return.

Lines 3-7. Use the **filing status** from your federal income tax return. **If you filed a married filing jointly federal return and one spouse is a part-year resident, nonresident or "Safe Harbor" resident, see the Guidance Documents for Schedule NR and Schedule NRH** available at www.maine.gov/revenue/forms (click on Income Tax Guidance Documents). If you are filing married filing separately, be sure to include your spouse's name and social security number. For pass-through entities only: check the red box below line 7 if this is a **composite filing**. A composite return may be filed by a pass-through entity on behalf of nonresident owners. You must complete and enclose Schedule 1040C-ME and supporting documentation with your composite return. For more information on composite filing and forms, visit www.maine.gov/revenue.

Lines 8-11. See the General Instructions above to determine your residency status. **If you check line 8a, 9, 10 or 11, enclose a copy of your federal tax return.**

Schedule NRH is available at www.maine.gov/revenue/forms or call (207) 624-7894 to order.

Line 13. Personal exemptions. Enter "1" if filing single, head-of-household, qualifying widow(er) or married filing separately. Enter "2" if married filing jointly. Except, enter "0" if you (or, if married filing jointly, both you and your spouse) may be claimed as a dependent on another person's return. If you are married filing jointly and only one spouse may be claimed as a dependent on another person's return, enter "1".

Line 13a. Enter the number of qualifying children and dependents for whom you are able to claim the federal child tax credit or the credit for other dependents (from federal Form 1040 or Form 1040-SR, "Dependents," columns (1) through (4)).

Line 14. Enter the **federal adjusted gross income** shown on your federal Form 1040, line 8b or Form 1040-SR, line 8b. Note: If you are filing Form 1040ME in accordance with the Step 1 instructions for Schedule PTFC/STFC and check the box on line A, skip line 14.

Line 15. You must complete this line if you have income that is taxable by the state but not by the federal government (additions) or income that is taxable by the federal government but not by the state (subtractions). **Complete Maine Schedule 1 to calculate your entry for this line.** Enter a negative amount with a minus sign in the box immediately to

the left of the number. **Part-year residents, Nonresidents and “Safe Harbor” residents, see Schedule NR or NRH.** Note: If you are filing Form 1040ME in accordance with the Step 1 instructions for Schedule PTFC/STFC and check the box on line A, skip line 15.

Line 17. Deduction. CAUTION: If the amount on Form 1040ME, line 16 is more than \$81,450 if single or married filing separately; \$122,200 if head of household; or \$162,950 if married filing jointly or qualifying widow(er), you must complete the Worksheet for Standard/Itemized Deductions below to calculate your deduction amount for line 17.

If your income does not exceed the amount for your filing status and you use the standard deduction on your federal return, enter the amount from federal Form 1040, line 9 or Form 1040-SR, line 9 for your filing status **except**, exclude any additional amounts claimed for qualified disaster losses.

If you itemized deductions on your federal return, complete Form 1040ME, Schedule 2. If the amount on Schedule 2, line 7 is less than your allowable standard deduction, use the standard deduction, except, if your filing status is nonresident alien, you must use itemized deductions.

Worksheet for Standard / Itemized Deductions (for Form 1040ME, line 17)

Use this worksheet to calculate your standard deduction or itemized deduction if your Maine adjusted gross income for 2019 is greater than \$81,450 if single or married filing separately; \$122,200 if head of household; or \$162,950 if married filing jointly or qualifying widow(er).

1. Enter your 2019 Maine adjusted gross income (Form 1040ME, line 16).....	1	_____
2. Enter \$81,450 if single or married filing separately; \$122,200 if head of household; or \$162,950 if married filing jointly or qualifying widow(er).....	2	_____
3. Subtract line 2 from line 1. If zero or less, STOP here. Your deduction is not limited.....	3	_____
4. Enter \$75,000 if single or married filing separately; \$112,500 if head of household; or \$150,000 if married filing jointly or qualifying widow(er).....	4	_____
5. Divide line 3 by line 4. If one or more, enter 1.0000.....	5	_____
6. Enter your 2019 standard deduction. (See federal Form 1040, line 9 or Form 1040-SR, line 9) or your 2019 Maine itemized deductions from Form 1040ME, Schedule 2, line 7, whichever applies.....	6	_____
7. Multiply line 6 by line 5.....	7	_____
8. 2019 Maine itemized deductions or standard deduction. Subtract line 7 from line 6. Enter this amount on Form 1040ME, line 17.....	8	_____

Line 18. Exemption. CAUTION: Multiply the amount shown on line 13 by \$4,200. If the amount on Form 1040ME, line 16 is more than \$271,650 if filing single; \$298,800 if head of household; \$325,950 if married filing

jointly or qualifying widow(er); or \$162,975 if married filing separately, you must complete the Worksheet for Phaseout of Personal Exemption Deduction Amount below to calculate your exemption amount for line 18.

Worksheet for Phaseout of Personal Exemption Deduction Amount (for Form 1040ME, line 18)

Use this worksheet to calculate your personal exemption amount if your Maine adjusted gross income for 2019 is greater than \$271,650 if single; \$298,800 if head of household; \$325,950 if married filing jointly or qualifying widow(er); or \$162,975 if married filing separately.

1. Enter your 2019 Maine adjusted gross income (Form 1040ME, line 16).....	1	_____
2. Enter \$271,650 if single; \$298,800 if head of household; \$325,950 if married filing jointly or qualifying widow(er), or \$162,975 if married filing separately.....	2	_____
3. Subtract line 2 from line 1. If zero or less, STOP here. Your personal exemption deduction amount is not limited... 3	3	_____
4. Enter \$62,500 if married filing separately; \$125,000 if single or married filing jointly or qualifying widow(er) or head of household.....	4	_____
5. Divide line 3 by line 4. If one or more, enter 1.0000.....	5	_____
6. Enter the 2019 personal exemption deduction amount (multiply the amount on Form 1040ME, line 13 by \$4,200).....	6	_____
7. Multiply line 6 by line 5.....	7	_____
8. 2019 Maine personal exemption deduction amount. Subtract line 7 from line 6. Enter this amount on Form 1040ME, line 18.....	8	_____

Line 20a. Enter the amount of credits previously used to reduce Maine income tax that are now subject to recapture. Enclose supporting documentation or applicable worksheet(s) to show the calculation of the amount entered on this line.

Line 21. NOTE: Schedule NRH is available at www.maine.gov/revenue/forms or call the forms line at (207) 624-7894.

Line 24. Subtract line 23 from line 22. **Nonresidents and “Safe Harbor” Residents only:** Note that unused **business credits** claimed

on Schedule A, lines 13 and 15 through 20 may be eligible to be carried over to future tax years. See the instructions for Maine Schedule A.

Line 25a. Enter the total amount of **Maine income tax withheld.** Enclose **(do not staple or tape)** supporting W-2, 1099 and 1099ME forms. Unless the 1099 form is required as supporting documentation for another schedule or worksheet, send 1099 forms only if there is State of Maine income tax withheld shown on them.

Line 25b. Enter the total amount of Maine estimated tax paid for tax year 2019. Also include on this line extension payments and amounts withheld for 2019 on the **sale of real estate in Maine** (enclose a copy of Form REW-1 to support your entry). If you are filing an amended return, include amounts paid with your original, or previously adjusted return, including use tax, voluntary contributions and estimated tax penalty amounts.

Line 25d. For Maine residents and part-year residents only. Enter the amount from Schedule PTFC/STFC, line 12.

Line 25e. For Maine residents and part-year residents only. Enter the amount from Schedule PTFC/STFC, line 13 or line 13a, whichever applies.

Line 26. If you are filing an **amended** return, include any carryforward or refund amount allowed on the original, or previously adjusted return.

Line 29. If the amount on line 27 is a negative amount, treat it as a positive amount and add it to the amount on line 24.

Note: For purposes of calculating Form 1040ME, lines 28 and 29, any negative amount entered on Form 1040ME, line 24 should be treated as zero.

Line 30. If you purchased items for use in Maine from retailers who did not collect the Maine sales tax (such as businesses in other states or countries and unregistered mail order and internet sellers), you may owe **Maine use tax** on those items. The tax rate for purchases in 2019 is 5.5%. If you paid another state's sales or use tax on any purchase, that amount may be credited against the Maine use tax due on that purchase. If you do not know the exact amount of Maine use tax that you owe, either multiply your Maine adjusted gross income from line 16 by .04% (.0004) or use the table below. **NOTE:** For items that cost \$1,000 or more, you must add the tax on those items to the percentage or table amount. Use tax on items that cost more than \$5,000 **must** be reported on an individual use tax return by the 15th day of the month following its purchase. For additional information, visit www.maine.gov/revenue/salesuse/usetax/usetax.html or call (207) 624-9693.

USE TAX TABLE					
Maine Adjusted Gross Income		Use Tax Amount	Maine Adjusted Gross Income		Use Tax Amount
At Least	Less Than		At Least	Less Than	
\$ 0	\$ 6,000	\$ 0	\$ 30,000	\$ 36,000	\$ 14
6,000	12,000	5	36,000	42,000	17
12,000	18,000	7	42,000	48,000	19
18,000	24,000	10	48,000	54,000	22
24,000	30,000	12	54,000	60,000	24
\$60,000 and up — .04% of Form 1040ME, Line 16					

Line 30a. If you collected \$2,000 or less in **sales tax on casual rentals of living quarters**, you may report the tax on this line. Enter the amount of tax collected on rentals made in 2019 not already reported on a sales tax return. The tax rate on casual rentals occurring during 2019 is 9%.

NOTE: To report sales tax greater than \$2,000, you must file a sales/use tax return at <https://portal.maine.gov/salestax/>. If you do not have internet access, call (207) 624-9693 for assistance.

Line 33b. Refunds of \$1.00 or more will be issued to you.

Lines 33c-33e. To comply with banking rules, you must check the box to the left of line 33d if your refund is going to an account outside the United States. If you check the box, we will mail you a paper check. The account to receive the direct deposit must be in your name. If you are married, the account can be in either name or in both your names. Note that some banks will not allow a joint refund to be deposited into an individual account.

Line 33c. Routing Number ("RTN") must be 9 digits.

Line 33d. Bank Account Number can be up to 17 characters (both numbers and letters). Omit hyphens, spaces and special symbols. Enter the number from left to right.

Line 34b. Underpayment Penalty. If line 24 less the sum of lines 25a, 25c, 25d, 25e, and REW amounts included in line 25b is \$1,000 or more, use Form 2210ME to see if you owe an underpayment of estimated tax penalty. Form 2210ME is available at www.maine.gov/revenue/forms or call (207) 624-7894.

Line 34c. Total Amount Due. Do not send cash. If you owe less than \$1.00, do not pay it. Remit your payment using Maine EZ Pay at www.maine.gov/revenue or enclose (**do not staple or tape**) a check or money order payable to Treasurer, State of Maine with your return. Include your complete name, address and telephone number on your check or money order.

THIRD PARTY DESIGNEE. Complete this section if you would like to allow Maine Revenue Services to call or accept information from another person to discuss your 2019 Maine individual income tax return. Choose any 5-digit PIN which will be used to ensure MRS employees speak with only the individual you have designated. This authorization will automatically end on April 15, 2021.

Payment Plan. Check the box below your signature(s) if you are requesting a payment plan. Your first payment should be submitted with your return and you should continue to make payments until Maine Revenue Services contacts you. For more information, call (207) 621-4300 or email compliance.tax@maine.gov.

Injured or Innocent Spouse. Check the box below your signature(s) if you are an injured or innocent spouse for a Maine Revenue Services **income tax debt only.** (See federal Form 8379 or Form 8857 and related instructions.) If you have a married joint refund which may be set off to a State agency including DHHS, you must submit your claim form directly to that agency. For more information, call (207) 624-9595 or email compliance.tax@maine.gov.

SCHEDULE 1 — INCOME MODIFICATIONS - See page 17

For more information on Maine income modifications, visit www.maine.gov/revenue/forms.

Line 1. ADDITIONS. *Also include the taxpayer's distributive share of addition modification items from partnerships, S corporations and other pass-through entities.*

Line 1a. Enter the **income from municipal and state bonds, other than Maine**, that is not included in your federal adjusted gross income (i.e., enter bond interest from City of New York but not Portland, Maine).

Line 1b. Net Operating Loss Recovery Adjustment. Enter on this line any amount of federal net operating loss carry forward that has been previously used to offset Maine addition modifications. For more information, go to www.maine.gov/revenue/forms (select *Income Tax Guidance Documents*).

Line 1c. Enter 2019 **Maine Public Employees Retirement System contributions.** See your Maine state or municipal W-2 form.

Lines 1d and 1e. BONUS DEPRECIATION ADD-BACK.* Lines 1d and

1e relate to Maine's decoupling from the federal special depreciation deduction through IRC § 168(k), commonly known as bonus depreciation. To calculate the amount to enter on these lines, complete a pro forma federal Form 4562 as if no bonus depreciation was claimed on the property placed in service in tax year 2019. The total addition modification is the difference between the federal depreciation claimed on Form 4562 and the depreciation calculated on the pro forma Form 4562. If any of the property placed in service in tax year 2019 is located in Maine and the Maine capital investment credit is claimed, the total addition modification must be divided between lines 1d and 1e. Otherwise, the entire addition must be entered on line 1d. Enclose copies of the original and pro forma federal Forms 4562, along with the add-back calculation, with the return.

For more information, go to www.maine.gov/revenue/forms (select *Income Tax Guidance Documents*). Also, refer to the instructions for line 2h below.

NOTE: Include on line 1d any accelerated depreciation related to qualified improvement property (QIP) used to reduce federal adjusted gross income under the federal Coronavirus Aid, Relief, and Economic Security (CARES) Act.

Line 1d. BONUS DEPRECIATION ADD-BACK: Enter on this line the total bonus depreciation add-back calculated above less the amount of Maine capital investment credit add-back from line 1e. Amounts entered on this line are eligible for the recapture subtraction modification on line 2h in future years.

Line 1e. MAINE CAPITAL INVESTMENT CREDIT BONUS DEPRECIATION ADD-BACK: The Maine capital investment credit is available to businesses that place depreciable property, except for QIP, in service in Maine during the taxable year beginning in 2019. Enter on this line the portion of the bonus depreciation add-back calculated above relating to property for which the Maine capital investment credit is claimed, based on original basis of property placed in service in tax year 2019. For example, if you purchased \$400,000 of eligible property and \$100,000 of that property is located in Maine and included in the credit base, the portion of the add-back to include on this line is \$100,000/\$400,000 or 25% of the total bonus depreciation add-back calculated above.

Property that is transferred out of state or disposed of within 12 months after being placed in service in Maine is not eligible for the Maine capital investment credit. Amounts claimed on this line are not eligible for the recapture subtraction modification on line 2h.

Line 1f. Enter your share of a **fiduciary adjustment** (addition modifications) relating to income from an estate or trust (36 M.R.S. § 5122(3)). Attach a copy of your federal Schedule K-1.

Line 1g. Election to recognize total gain from the sale of Maine real or tangible property – nonresidents only. Nonresident individuals may elect to recognize the entire gain from an installment sale during the taxable year of real or tangible property located in Maine. The election may only be made on a timely filed original return and, once made, is irrevocable. Enter on this line the total gain from the sale of the Maine property that would have been included in your federal adjusted gross income if you had not reported the gain on the installment sale basis, less the amount of the gain from the sale already included in your federal adjusted gross income reported on Form 1040ME, line 14. An entry on this line constitutes an election under this paragraph.

Line 1h. Other additions. See the 2019 Worksheet for Form 1040ME, Schedule 1, Line 1h available at www.maine.gov/revenue/forms that lists the addition income modifications required to be entered on this line.

Line 2. SUBTRACTIONS. NOTE: You may subtract only the items listed below on this schedule. Do not subtract non-Maine source income. Also include the taxpayer's distributive share of subtraction modification items from partnerships, S corporations and other pass-through entities. If you are a resident of Maine and have income taxed by another state, you may be eligible for the Credit for Income Tax Paid to Other Jurisdictions. See Form 1040ME, Schedule A, line 12.

Line 2a. If included in federal adjusted gross income, enter **income from direct obligations of the U.S. Government**, such as Series EE and Series HH Savings bonds and U.S. Treasury bills and notes.

Line 2b. Enter the amount of any **state or local income tax refund** included on federal Form 1040 or 1040-SR, Schedule 1, line 1.

Line 2c. If included in federal adjusted gross income, enter the taxable amount of **social security benefits** issued by the U.S. Government and **railroad retirement benefits (tier 1 and tier 2)** and **unemployment and sick benefits** issued by the U.S. Railroad Retirement Board.

Line 2d. Enter the **pension income deduction** from the Worksheet for Pension Income Deduction, line 7. Include copies of your 1099 forms to verify the subtraction.

Line 2e. Non-Maine active duty military pay received by a Maine resident and military compensation received by a nonresident of Maine.

Maine residents - If included in federal adjusted gross income and not otherwise removed from Maine income, enter the amount of military pay earned during the portion of the taxable year that you were a Maine resident for service performed outside of Maine in compliance with written military orders. Military pay is compensation for: (1) active duty service in the active components of the United States Army, Navy, Air Force, Marines or Coast Guard if your permanent duty station during the performance of such service was located outside of Maine; OR (2) active duty service in the active or reserve components of the United States Army, Navy, Air Force, Marines or Coast Guard or in the Maine National Guard if such service was in support of a federal operational mission or a declared state or federal disaster response when the orders were either at federal direction or at the direction of the Governor of Maine. Note that a "federal operational mission" is limited to activity in support of overseas deployment and excludes standard duty activity, such as training and administrative activities.

Nonresidents - If included in federal adjusted gross income and not otherwise removed from Maine income, enter the amount of military compensation received during the portion of the taxable year that you were a nonresident of Maine.

Line 2f. Use this line only if you retired after 1988 and are receiving retirement benefits from the **Maine Public Employees Retirement System (MainePERS)**. Subtract the amount in box 14 from the amount in box 2a on Form 1099-R issued by MainePERS. Also enter on this line MainePERS rollover amounts previously taxed by the state, whether or not included in federal adjusted gross income. Rollover amounts may be subtracted fully or in part during the tax year of the rollover. Any amount not subtracted in the tax year of the rollover may be subtracted within the two years immediately following the year of the rollover. However, the total amount subtracted over the three-year period may not exceed the pick-up contributions previously taxed by Maine.

Line 2g. Enter your share of a **fiduciary adjustment** (subtraction modifications) relating to income from an estate or trust (36 M.R.S. § 5122(3)). Attach a copy of your federal Schedule K-1.

Line 2h. Bonus depreciation/section 179 expense recapture amounts required to be added to income under 36 M.R.S. §§ 5122(1)(N), 5122(1)(AA), 5122(1)(FF)(2), 5122(1)(HH)(2), 5122(1)(II)(2), 5122(1)(KK)(2) or, for individual owners of certain electing S corporations, §§ 5200-A(1)(N), 5200-A(1)(T), 5200-A(1)(Y)(2), 5200-A(1)(AA)(2), 5200-A(1)(BB)(2), or 5200-A(1)(CC)(2) may be recaptured over the life of the applicable asset. For more information and examples, visit www.maine.gov/revenue/forms (select *Income Tax Guidance Documents*).

Line 2i. Enter the amount of **medical marijuana business expenses** related to carrying on a trade or business as a **registered** caregiver or a **registered** dispensary allowable for Maine tax purposes to the extent the expenses were not allowed to be deducted for federal tax purposes under Internal Revenue Code, Section 280E. Also enter your registration number or business sales tax number. Enclose a copy of a pro forma federal Schedule C showing the calculation of the expenses included on line 2i.

Line 2j. Net operating loss 80% income limitation. If your 2019 federal income tax return (original or amended) was filed claiming an NOL deduction in accordance with Section 2303 of the CARES Act, enter zero on this line.

Line 2k. Other subtractions. See the 2019 Worksheet for Form 1040ME, Schedule 1, line 2k available at www.maine.gov/revenue/forms that lists the subtraction income modifications that may be entered on this line. Unless specifically stated, do **not** enter non-Maine income on this line.

NOTE - see the revised instructions for FORM 1040ME, SCHEDULE 1, LINES 1d, 1e, and 2j. Also see the REVISED 2019 Additional Worksheet to Report Certain "Other" Modifications to Maine Income Related to Federal Tax Law Changes Enacted After December 31, 2019.

Tax Credit Worksheets Required. For more information on all tax credits and related worksheets, visit www.maine.gov/revenue/forms (select Worksheets for Tax Credits) or call (207) 626-8475. **You must complete and attach the applicable tax credit worksheet for each tax credit claimed.**

SECTION 1 - REFUNDABLE CREDITS:

Line 1. Refundable portion of the Child Care Credit. For Maine residents and part-year residents only. Up to \$500 of your Child Care Credit is refundable. Enter the amount from line 5, or line 5a, of the worksheet for Child Care Credit. Enclose worksheet.

Line 2. Refundable portion of the Adult Dependent Care Credit. Up to \$500 of your credit may be refundable. Enter the amount from line 7, or line 7a, of the worksheet for Adult Dependent Care Credit. Enclose worksheet.

Line 3. Refundable Earned Income Tax Credit. For Maine residents and part-year residents only. Your Maine earned income tax credit is refundable. Enter the amount from line 2 or line 3 of the worksheet for Earned Income Tax Credit, whichever is applicable. Enclose worksheet.

Line 4. Refundable Credit for Educational Opportunity. Graduates of accredited colleges and universities who have obtained a bachelor's degree in science, technology, engineering or mathematics or an associate degree may qualify for a refundable credit based on certain loan payments made in 2019. Enclose worksheet.

Line 5. Rehabilitation of historic properties after 2007. If you have qualified rehabilitation expenditures associated with a historic structure located in Maine that is placed in service during the tax year, you may qualify for this credit. Enclose worksheet.

Line 6. New Markets Capital Investment Credit. An investor that holds a qualified equity investment certificate may be eligible for this credit. Enclose worksheet.

SECTION 2 - NONREFUNDABLE TAX CREDITS:

Line 8. Dependent Exemption Tax Credit. Multiply the amount shown on line 13a by \$300. **CAUTION:** Your credit may be limited if the amount on Form 1040ME, line 16 is more than \$200,000 (\$400,000 if married filing jointly) OR if you are a nonresident or part-year resident. Complete the Worksheet for Dependent Exemption Tax Credit. Enclose worksheet.

Line 9. Nonrefundable portion of the Child Care Credit. Enter the amount from line 6, or line 6a, of the worksheet for Child Care Credit. Enclose worksheet.

Line 10. Nonrefundable portion of the Adult Dependent Care Credit. Enter the amount from line 8, or line 8a, of the worksheet for Adult Dependent Care Credit. Enclose worksheet.

Line 11. Nonrefundable Earned Income Tax Credit. For nonresidents only. Enter the amount from line 3 of the worksheet for Earned Income Tax Credit. Enclose worksheet.

Line 12. Credit for Income Tax Paid to Other Jurisdictions. Enter the amount from line 5 of the Worksheet for Credit for Income Tax Paid to Other Jurisdictions. Enclose worksheet.

Line 13. Maine Seed Capital Credit. If you invested in a qualified Maine business of which you are not a principal owner, you may qualify for a credit through the Finance Authority of Maine. Enclose worksheet.

Line 14. Nonrefundable Credit for Educational Opportunity. Graduates of accredited colleges and universities (or employers of qualified graduates) may qualify for a credit based on certain loan payments made in 2019. Enclose worksheet.

Line 15. Maine Capital Investment Credit. If your business placed depreciable property, except for qualified improvement property, in service in Maine for which federal bonus depreciation was claimed, you may qualify for this credit. Enclose worksheet.

Line 16. Research Expense Tax Credit. If your business invested in research, you may qualify for this credit. Enclose worksheet.

Line 17. Carryforward of Certain Credits. Enter on this line unused portions of the following credits carried forward from prior years: ● Super Credit for Substantially Increased Research and Development ● Maine Minimum Tax Credit ● High-technology investment tax credit ● Biofuel Production Tax Credit ● Jobs and Investment Tax Credit ● Employer credits for payment of employee expenses (long-term care insurance, day care expenses) ● “Step 4” Quality Child Care Investment Tax Credit. Enclose worksheet(s) or supporting documentation for each credit claimed.

Line 18. Pine Tree Development Zone Credits. If you expanded your business in Maine, you may qualify for this credit, certified through the Department of Economic and Community Development. Enclose worksheet.

Line 19. Employer Credit for Family and Medical Leave. Enter the amount claimed for the federal credit for employer-paid family and medical leave under Internal Revenue Code, Section 45S as a result of wages paid to employees based in Maine during the taxable year. Enclose the Maine credit worksheet.

Line 20. Other Tax Credits. Enter on this line: ● Wellness Programs Credit ● Media Production Credit ● Credit for Certain Homestead Modifications (AccessAble Home Tax Credit) ● Credit for Disability Income Protection Plans in the Workplace. Enclose applicable worksheet(s).

Nonresidents and “Safe Harbor” Residents only: Personal credits (Form 1040ME, Schedule A, lines 1, 2, 3, 4, 8, 9, 10, 11, 12, and 14) are limited to the Maine residency period or prorated based on the ratio of Maine income to total income. Business tax credits on Form 1040ME, Schedule A, line 13 and lines 15 through 20 may be claimed in their entirety, up to the Maine tax liability. Carryover provisions may apply.

NOTE - see the revised instructions for FORM 1040ME, SCHEDULE A, LINE 15. Also see the 2019 Maine Capital Investment Credit Worksheet.

2019 MAINE INCOME TAX TABLE

If Line 19 Form 1040ME is:		And Your Filing Status is:			If Line 19 Form 1040ME is:		And Your Filing Status is:			If Line 19 Form 1040ME is:		And Your Filing Status is:							
At Least	But Less Than	Single or Married-Filing Separately	Married Filing Jointly*	Head of Household	At Least	But Less Than	Single or Married-Filing Separately	Married Filing Jointly*	Head of Household	At Least	But Less Than	Single or Married-Filing Separately	Married Filing Jointly*	Head of Household					
Your Tax is:					Your Tax is:					Your Tax is:									
0					7,000					14,000					21,000				
0	100	3	3	3	7,000	7,100	409	409	409	14,000	14,100	815	815	815	21,000	21,100	1,221	1,221	1,221
100	200	9	9	9	7,100	7,200	415	415	415	14,100	14,200	821	821	821	21,100	21,200	1,227	1,227	1,227
200	300	15	15	15	7,200	7,300	421	421	421	14,200	14,300	827	827	827	21,200	21,300	1,233	1,233	1,233
300	400	20	20	20	7,300	7,400	426	426	426	14,300	14,400	832	832	832	21,300	21,400	1,238	1,238	1,238
400	500	26	26	26	7,400	7,500	432	432	432	14,400	14,500	838	838	838	21,400	21,500	1,244	1,244	1,244
500	600	32	32	32	7,500	7,600	438	438	438	14,500	14,600	844	844	844	21,500	21,600	1,250	1,250	1,250
600	700	38	38	38	7,600	7,700	444	444	444	14,600	14,700	850	850	850	21,600	21,700	1,256	1,256	1,256
700	800	44	44	44	7,700	7,800	450	450	450	14,700	14,800	856	856	856	21,700	21,800	1,262	1,262	1,262
800	900	49	49	49	7,800	7,900	455	455	455	14,800	14,900	861	861	861	21,800	21,900	1,267	1,267	1,267
900	1,000	55	55	55	7,900	8,000	461	461	461	14,900	15,000	867	867	867	21,900	22,000	1,274	1,273	1,273
1,000					8,000					15,000					22,000				
1,000	1,100	61	61	61	8,000	8,100	467	467	467	15,000	15,100	873	873	873	22,000	22,100	1,281	1,279	1,279
1,100	1,200	67	67	67	8,100	8,200	473	473	473	15,100	15,200	879	879	879	22,100	22,200	1,287	1,285	1,285
1,200	1,300	73	73	73	8,200	8,300	479	479	479	15,200	15,300	885	885	885	22,200	22,300	1,294	1,291	1,291
1,300	1,400	78	78	78	8,300	8,400	484	484	484	15,300	15,400	890	890	890	22,300	22,400	1,301	1,296	1,296
1,400	1,500	84	84	84	8,400	8,500	490	490	490	15,400	15,500	896	896	896	22,400	22,500	1,308	1,302	1,302
1,500	1,600	90	90	90	8,500	8,600	496	496	496	15,500	15,600	902	902	902	22,500	22,600	1,314	1,308	1,308
1,600	1,700	96	96	96	8,600	8,700	502	502	502	15,600	15,700	908	908	908	22,600	22,700	1,321	1,314	1,314
1,700	1,800	102	102	102	8,700	8,800	508	508	508	15,700	15,800	914	914	914	22,700	22,800	1,328	1,320	1,320
1,800	1,900	107	107	107	8,800	8,900	513	513	513	15,800	15,900	919	919	919	22,800	22,900	1,335	1,325	1,325
1,900	2,000	113	113	113	8,900	9,000	519	519	519	15,900	16,000	925	925	925	22,900	23,000	1,341	1,331	1,331
2,000					9,000					16,000					23,000				
2,000	2,100	119	119	119	9,000	9,100	525	525	525	16,000	16,100	931	931	931	23,000	23,100	1,348	1,337	1,337
2,100	2,200	125	125	125	9,100	9,200	531	531	531	16,100	16,200	937	937	937	23,100	23,200	1,355	1,343	1,343
2,200	2,300	131	131	131	9,200	9,300	537	537	537	16,200	16,300	943	943	943	23,200	23,300	1,362	1,349	1,349
2,300	2,400	136	136	136	9,300	9,400	542	542	542	16,300	16,400	948	948	948	23,300	23,400	1,368	1,354	1,354
2,400	2,500	142	142	142	9,400	9,500	548	548	548	16,400	16,500	954	954	954	23,400	23,500	1,375	1,360	1,360
2,500	2,600	148	148	148	9,500	9,600	554	554	554	16,500	16,600	960	960	960	23,500	23,600	1,382	1,366	1,366
2,600	2,700	154	154	154	9,600	9,700	560	560	560	16,600	16,700	966	966	966	23,600	23,700	1,389	1,372	1,372
2,700	2,800	160	160	160	9,700	9,800	566	566	566	16,700	16,800	972	972	972	23,700	23,800	1,395	1,378	1,378
2,800	2,900	165	165	165	9,800	9,900	571	571	571	16,800	16,900	977	977	977	23,800	23,900	1,402	1,383	1,383
2,900	3,000	171	171	171	9,900	10,000	577	577	577	16,900	17,000	983	983	983	23,900	24,000	1,409	1,389	1,389
3,000					10,000					17,000					24,000				
3,000	3,100	177	177	177	10,000	10,100	583	583	583	17,000	17,100	989	989	989	24,000	24,100	1,416	1,395	1,395
3,100	3,200	183	183	183	10,100	10,200	589	589	589	17,100	17,200	995	995	995	24,100	24,200	1,422	1,401	1,401
3,200	3,300	189	189	189	10,200	10,300	595	595	595	17,200	17,300	1,001	1,001	1,001	24,200	24,300	1,429	1,407	1,407
3,300	3,400	194	194	194	10,300	10,400	600	600	600	17,300	17,400	1,006	1,006	1,006	24,300	24,400	1,436	1,412	1,412
3,400	3,500	200	200	200	10,400	10,500	606	606	606	17,400	17,500	1,012	1,012	1,012	24,400	24,500	1,443	1,418	1,418
3,500	3,600	206	206	206	10,500	10,600	612	612	612	17,500	17,600	1,018	1,018	1,018	24,500	24,600	1,449	1,424	1,424
3,600	3,700	212	212	212	10,600	10,700	618	618	618	17,600	17,700	1,024	1,024	1,024	24,600	24,700	1,456	1,430	1,430
3,700	3,800	218	218	218	10,700	10,800	624	624	624	17,700	17,800	1,030	1,030	1,030	24,700	24,800	1,463	1,436	1,436
3,800	3,900	223	223	223	10,800	10,900	629	629	629	17,800	17,900	1,035	1,035	1,035	24,800	24,900	1,470	1,441	1,441
3,900	4,000	229	229	229	10,900	11,000	635	635	635	17,900	18,000	1,041	1,041	1,041	24,900	25,000	1,476	1,447	1,447
4,000					11,000					18,000					25,000				
4,000	4,100	235	235	235	11,000	11,100	641	641	641	18,000	18,100	1,047	1,047	1,047	25,000	25,100	1,483	1,453	1,453
4,100	4,200	241	241	241	11,100	11,200	647	647	647	18,100	18,200	1,053	1,053	1,053	25,100	25,200	1,490	1,459	1,459
4,200	4,300	247	247	247	11,200	11,300	653	653	653	18,200	18,300	1,059	1,059	1,059	25,200	25,300	1,497	1,465	1,465
4,300	4,400	252	252	252	11,300	11,400	658	658	658	18,300	18,400	1,064	1,064	1,064	25,300	25,400	1,503	1,470	1,470
4,400	4,500	258	258	258	11,400	11,500	664	664	664	18,400	18,500	1,070	1,070	1,070	25,400	25,500	1,510	1,476	1,476
4,500	4,600	264	264	264	11,500	11,600	670	670	670	18,500	18,600	1,076	1,076	1,076	25,500	25,600	1,517	1,482	1,482
4,600	4,700	270	270	270	11,600	11,700	676	676	676	18,600	18,700	1,082	1,082	1,082	25,600	25,700	1,524	1,488	1,488
4,700	4,800	276	276	276	11,700	11,800	682	682	682	18,700	18,800	1,088	1,088	1,088	25,700	25,800	1,530	1,494	1,494
4,800	4,900	281	281	281	11,800	11,900	687	687	687	18,800	18,900	1,093	1,093	1,093	25,800	25,900	1,537	1,499	1,499
4,900	5,000	287	287	287	11,900	12,000	693	693	693	18,900	19,000	1,099	1,099	1,099	25,900	26,000	1,544	1,505	1,505
5,000					12,000					19,000					26,000				
5,000	5,100	293	293	293	12,000	12,100	699	699	699	19,000	19,100	1,105	1,105	1,105	26,000	26,100	1,551	1,511	1,511
5,100	5,200	299	299	299	12,100	12,200	705	705	705	19,100	19,200	1,111	1,111	1,111	26,100	26,200	1,557	1,517	1,517
5,200	5,300	305	305	305	12,200	12,300	711	711	711	19,200	19,300	1,117	1,117	1,117	26,200	26,300	1,564	1,523	1,523
5,300	5,400	310	310	310	12,300	12,400	716	716	716	19,300	19,400	1,122	1,122	1,122	26,300	26,400	1,571	1,528	1,528
5,400	5,500	316	316	316	12,400	12,500	722	722	722	19,400	19,500	1,128	1,128	1,128	26,400	26,500	1,578	1,534	1,534
5,500	5,600	322	322	322	12,500	12,600	728	728	728	19,500	19,600	1,134	1,134	1,134	26,500	26,600	1,584	1,540	1,540
5,600	5,700	328	328	328	12,600	12,700	734	734	734	19,600	19,700	1,140	1,140	1,140	26,600	26,700	1,591	1,546	1,546
5,700	5,800	334	334	334	12,700	12,800	740	740	740	19,700	19,800	1,146	1,146	1,1					

2019 MAINE INCOME TAX TABLE

If Line 19 Form 1040ME is:		And Your Filing Status is:			If Line 19 Form 1040ME is:		And Your Filing Status is:			If Line 19 Form 1040ME is:		And Your Filing Status is:			If Line 19 Form 1040ME is:		And Your Filing Status is:		
At Least	But Less Than	Single or Married-Filing Separately	Married Filing Jointly*	Head of Household	At Least	But Less Than	Single or Married-Filing Separately	Married Filing Jointly*	Head of Household	At Least	But Less Than	Single or Married-Filing Separately	Married Filing Jointly*	Head of Household	At Least	But Less Than	Single or Married-Filing Separately	Married Filing Jointly*	Head of Household
28,000					35,000					42,000					49,000				
28,000	28,100	1,686	1,627	1,627	35,000	35,100	2,158	2,033	2,055	42,000	42,100	2,631	2,439	2,528	49,000	49,100	3,103	2,896	3,000
28,100	28,200	1,692	1,633	1,633	35,100	35,200	2,165	2,039	2,062	42,100	42,200	2,637	2,445	2,535	49,100	49,200	3,110	2,903	3,007
28,200	28,300	1,699	1,639	1,639	35,200	35,300	2,172	2,045	2,069	42,200	42,300	2,644	2,451	2,541	49,200	49,300	3,117	2,910	3,014
28,300	28,400	1,706	1,644	1,644	35,300	35,400	2,178	2,050	2,076	42,300	42,400	2,651	2,456	2,548	49,300	49,400	3,123	2,916	3,021
28,400	28,500	1,713	1,650	1,650	35,400	35,500	2,185	2,056	2,082	42,400	42,500	2,658	2,462	2,555	49,400	49,500	3,130	2,923	3,027
28,500	28,600	1,719	1,656	1,656	35,500	35,600	2,192	2,062	2,089	42,500	42,600	2,664	2,468	2,562	49,500	49,600	3,137	2,930	3,034
28,600	28,700	1,726	1,662	1,662	35,600	35,700	2,199	2,068	2,096	42,600	42,700	2,671	2,474	2,568	49,600	49,700	3,144	2,937	3,041
28,700	28,800	1,733	1,668	1,668	35,700	35,800	2,205	2,074	2,103	42,700	42,800	2,678	2,480	2,575	49,700	49,800	3,150	2,943	3,048
28,800	28,900	1,740	1,673	1,673	35,800	35,900	2,212	2,079	2,109	42,800	42,900	2,685	2,485	2,582	49,800	49,900	3,157	2,950	3,054
28,900	29,000	1,746	1,679	1,679	35,900	36,000	2,219	2,085	2,116	42,900	43,000	2,691	2,491	2,589	49,900	50,000	3,164	2,957	3,061
29,000					36,000					43,000					50,000				
29,000	29,100	1,753	1,685	1,685	36,000	36,100	2,226	2,091	2,123	43,000	43,100	2,698	2,497	2,595	50,000	50,100	3,171	2,964	3,068
29,100	29,200	1,760	1,691	1,691	36,100	36,200	2,232	2,097	2,130	43,100	43,200	2,705	2,503	2,602	50,100	50,200	3,177	2,970	3,075
29,200	29,300	1,767	1,697	1,697	36,200	36,300	2,239	2,103	2,136	43,200	43,300	2,712	2,509	2,609	50,200	50,300	3,184	2,977	3,081
29,300	29,400	1,773	1,702	1,702	36,300	36,400	2,246	2,108	2,143	43,300	43,400	2,718	2,514	2,616	50,300	50,400	3,191	2,984	3,088
29,400	29,500	1,780	1,708	1,708	36,400	36,500	2,253	2,114	2,150	43,400	43,500	2,725	2,520	2,622	50,400	50,500	3,198	2,991	3,095
29,500	29,600	1,787	1,714	1,714	36,500	36,600	2,259	2,120	2,157	43,500	43,600	2,732	2,526	2,629	50,500	50,600	3,204	2,997	3,102
29,600	29,700	1,794	1,720	1,720	36,600	36,700	2,266	2,126	2,163	43,600	43,700	2,739	2,532	2,636	50,600	50,700	3,211	3,004	3,108
29,700	29,800	1,800	1,726	1,726	36,700	36,800	2,273	2,132	2,170	43,700	43,800	2,745	2,538	2,643	50,700	50,800	3,218	3,011	3,115
29,800	29,900	1,807	1,731	1,731	36,800	36,900	2,280	2,137	2,177	43,800	43,900	2,752	2,545	2,649	50,800	50,900	3,225	3,018	3,122
29,900	30,000	1,814	1,737	1,737	36,900	37,000	2,286	2,143	2,184	43,900	44,000	2,759	2,552	2,656	50,900	51,000	3,231	3,024	3,129
30,000					37,000					44,000					51,000				
30,000	30,100	1,821	1,743	1,743	37,000	37,100	2,293	2,149	2,190	44,000	44,100	2,766	2,559	2,663	51,000	51,100	3,238	3,031	3,135
30,100	30,200	1,827	1,749	1,749	37,100	37,200	2,300	2,155	2,197	44,100	44,200	2,772	2,565	2,670	51,100	51,200	3,245	3,038	3,142
30,200	30,300	1,834	1,755	1,755	37,200	37,300	2,307	2,161	2,204	44,200	44,300	2,779	2,572	2,676	51,200	51,300	3,252	3,045	3,149
30,300	30,400	1,841	1,760	1,760	37,300	37,400	2,313	2,166	2,211	44,300	44,400	2,786	2,579	2,683	51,300	51,400	3,258	3,051	3,156
30,400	30,500	1,848	1,766	1,766	37,400	37,500	2,320	2,172	2,217	44,400	44,500	2,793	2,586	2,690	51,400	51,500	3,265	3,058	3,162
30,500	30,600	1,854	1,772	1,772	37,500	37,600	2,327	2,178	2,224	44,500	44,600	2,799	2,592	2,697	51,500	51,600	3,272	3,065	3,169
30,600	30,700	1,861	1,778	1,778	37,600	37,700	2,334	2,184	2,231	44,600	44,700	2,806	2,599	2,703	51,600	51,700	3,279	3,072	3,176
30,700	30,800	1,868	1,784	1,784	37,700	37,800	2,340	2,190	2,238	44,700	44,800	2,813	2,606	2,710	51,700	51,800	3,286	3,078	3,183
30,800	30,900	1,875	1,789	1,789	37,800	37,900	2,347	2,195	2,244	44,800	44,900	2,820	2,613	2,717	51,800	51,900	3,293	3,085	3,189
30,900	31,000	1,881	1,795	1,795	37,900	38,000	2,354	2,201	2,251	44,900	45,000	2,826	2,619	2,724	51,900	52,000	3,300	3,092	3,196
31,000					38,000					45,000					52,000				
31,000	31,100	1,888	1,801	1,801	38,000	38,100	2,361	2,207	2,258	45,000	45,100	2,833	2,626	2,730	52,000	52,100	3,307	3,099	3,203
31,100	31,200	1,895	1,807	1,807	38,100	38,200	2,367	2,213	2,265	45,100	45,200	2,840	2,633	2,737	52,100	52,200	3,314	3,105	3,210
31,200	31,300	1,902	1,813	1,813	38,200	38,300	2,374	2,219	2,271	45,200	45,300	2,847	2,640	2,744	52,200	52,300	3,321	3,112	3,216
31,300	31,400	1,908	1,818	1,818	38,300	38,400	2,381	2,224	2,278	45,300	45,400	2,853	2,646	2,751	52,300	52,400	3,328	3,119	3,223
31,400	31,500	1,915	1,824	1,824	38,400	38,500	2,388	2,230	2,285	45,400	45,500	2,860	2,653	2,757	52,400	52,500	3,336	3,126	3,230
31,500	31,600	1,922	1,830	1,830	38,500	38,600	2,394	2,236	2,292	45,500	45,600	2,867	2,660	2,764	52,500	52,600	3,343	3,132	3,237
31,600	31,700	1,929	1,836	1,836	38,600	38,700	2,401	2,242	2,298	45,600	45,700	2,874	2,667	2,771	52,600	52,700	3,350	3,139	3,243
31,700	31,800	1,935	1,842	1,842	38,700	38,800	2,408	2,248	2,305	45,700	45,800	2,880	2,673	2,778	52,700	52,800	3,357	3,146	3,250
31,800	31,900	1,942	1,847	1,847	38,800	38,900	2,415	2,253	2,312	45,800	45,900	2,887	2,680	2,784	52,800	52,900	3,364	3,153	3,257
31,900	32,000	1,949	1,853	1,853	38,900	39,000	2,421	2,259	2,319	45,900	46,000	2,894	2,687	2,791	52,900	53,000	3,371	3,159	3,264
32,000					39,000					46,000					53,000				
32,000	32,100	1,956	1,859	1,859	39,000	39,100	2,428	2,265	2,325	46,000	46,100	2,901	2,694	2,798	53,000	53,100	3,379	3,166	3,270
32,100	32,200	1,962	1,865	1,865	39,100	39,200	2,435	2,271	2,332	46,100	46,200	2,907	2,700	2,805	53,100	53,200	3,386	3,173	3,277
32,200	32,300	1,969	1,871	1,871	39,200	39,300	2,442	2,277	2,339	46,200	46,300	2,914	2,707	2,811	53,200	53,300	3,393	3,180	3,284
32,300	32,400	1,976	1,876	1,876	39,300	39,400	2,448	2,282	2,346	46,300	46,400	2,921	2,714	2,818	53,300	53,400	3,400	3,186	3,291
32,400	32,500	1,983	1,882	1,882	39,400	39,500	2,455	2,288	2,352	46,400	46,500	2,928	2,721	2,825	53,400	53,500	3,407	3,193	3,297
32,500	32,600	1,989	1,888	1,888	39,500	39,600	2,462	2,294	2,359	46,500	46,600	2,934	2,727	2,832	53,500	53,600	3,414	3,200	3,304
32,600	32,700	1,996	1,894	1,894	39,600	39,700	2,469	2,300	2,366	46,600	46,700	2,941	2,734	2,838	53,600	53,700	3,421	3,207	3,311
32,700	32,800	2,003	1,900	1,900	39,700	39,800	2,475	2,306	2,373	46,700	46,800	2,948	2,741	2,845	53,700	53,800	3,429	3,213	3,318
32,800	32,900	2,010	1,905	1,907	39,800	39,900	2,482	2,311	2,379	46,800	46,900	2,955	2,748	2,852	53,800	53,900	3,436	3,220	3,324
32,900	33,000	2,016	1,911	1,914	39,900	40,000	2,489	2,317	2,386	46,900	47,000	2,961	2,754	2,859	53,900	54,000	3,443	3,227	3,331
33,000					40,000					47,000					54,000				
33,000	33,100	2,023	1,917	1,920	40,000	40,100	2,496	2,323	2,393	47,000	47,100	2,968	2,761	2,865	54,000	54,100	3,450	3,234	3,338
33,100	33,200	2,030	1,923	1,927	40,100	40,200	2,502	2,329	2,400	47,100	47,200	2,975	2,768	2,872	54,100	54,200	3,457	3,	