

2023

MAINE INDIVIDUAL INCOME TAX FORM 1040ME



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For tax period 01 01 2023 to 12 31 2023
11/1/2023 to 12/31/2023 or
See instructions. Print neatly in blue or black ink only.

2302100

John

W

Your First Name

MI

Polhemus

Your Last Name

Check here if this is an AMENDED return.

Mercy

R

Spouse's First Name

MI

Your Social Security Number

Polhemus

Spouse's Last Name

Spouse's Social Security Number

Current Mailing Address (P.O. Box, street, and apartment number)

Home-Phone Number

City or Town

ME

State

ZIP Code

Work Phone Number

Foreign country name

Foreign province/state/county

Foreign postal code

A.

Maine Property Tax Fairness Credit / Maine Sales Tax Fairness Credit. Maine residents and part-year residents only. See Schedule PTFCA/STFC. Check this box if you are filing a return only to claim the Property Tax Fairness Credit on line 25d and/or the Sales Tax Fairness Credit on line 25e. Otherwise, leave this box blank. Follow the instructions on Schedule PTFCA/STFC.

1. Maine Clean Election Fund. Maine Residents Only. Check here if you, or your spouse, if filing jointly, want \$3 to go to this fund.

You Spouse

2. Check here if you were engaged in COMMERCIAL FARMING OR FISHING during 2023

Table with columns for FILING STATUS, RESIDENCY STATUS, and CHECK IF. Includes rows for Single, Married filing jointly, Married filing separately, Head of household, and Qualifying surviving spouse. Includes sub-rows for Resident, Safe Harbor Resident, Part-year Resident, Nonresident, Nonresident Alien (Maine Nonresident), and Nonresident Alien (Maine Resident).

DO NOT ENTER \$ signs, commas, or decimals.

Table with columns for line number, description, and amount. Rows include: 14. FEDERAL ADJUSTED GROSS INCOME (0.00), 15a. INCOME ADDITION MODIFICATIONS (.00), 15b. INCOME SUBTRACTION MODIFICATIONS (.00), 16. MAINE ADJUSTED GROSS INCOME (0.00), 17. DEDUCTION (Standard and Itemized) (27700.00), 18. EXEMPTION (9400.00).

Continue on Form 1040ME, page 2



2302101

DO NOT ENTER \$ signs, commas, or decimals.

19. TAXABLE INCOME. (Line 18 minus lines 17 and 18.)	19.	0	.00
20. INCOME TAX. (Find the tax for the amount on line 19 in the tax table in this booklet or compute your tax using the tax table or tax rate schedules available at www.maine.gov/revenue/tax-return-forms .)	20.	3	.00
20a. TAX CREDIT RECAPTURE AMOUNTS. (Enclose worksheet(s) - see instructions.)	20a.		.00
21. NONRESIDENT CREDIT. (For part-year residents, nonresidents and safe harbor residents only.) From Schedule NR, line 9 or NRH, line 11. (You MUST attach a copy of your federal return and TDY papers, if applicable.)	21.		.00
22. TOTAL TAX. (Line 20 plus line 20a minus line 21.)	22.	3	.00
23. NONREFUNDABLE TAX CREDITS. (From Maine Schedule A, line 23.)	23.		.00
24. NET TAX. (Line 22 minus line 23.) (Nonresidents see instructions.)	24.	3	.00
25. TAX PAYMENTS.			
a. Maine income tax withheld. (Enclose W-2, 1099 and 1099ME forms.)	25a.	1807	.00
b. 2023 estimated tax payments and 2022 credit carried forward, extension payments and payments with original return. (Include any REAL ESTATE WITHHOLDING tax payments.)	25b.	1000	.00
c. REFUNDABLE TAX CREDITS. (From Maine Schedule A, line 7.)	25c.		.00
d. Property Tax Fairness Credit (Schedule PTPC/STFC, line 14). (See instructions.) (For Maine residents and part-year residents only.)	25d.	1000	.00
e. Sales Tax Fairness Credit. (Schedule PTPC/STFC, line 16 or 16a.) (See instructions.) (For Maine residents and part-year residents only.)	25e.	200	.00
f. TOTAL. (Add lines 25a, b, c, d, and e.)	25f.	4007	.00
26. If this is an amended return, enter overpayment, if any, on original return or as previously adjusted.	26.		.00
27. Line 25f minus line 26. (If negative, enter a minus sign in the box to the left of the number.)	27.	4007	.00
28. INCOME TAX OVERPAID. If line 27 is larger than line 24, enter amount overpaid. (Line 27 minus line 24 - if line 24 is negative, enter line 27 here.)	28.	4004	.00
29. INCOME TAX UNDERPAID. If line 24 is larger than line 27, enter amount underpaid. (Line 24 minus line 27.) (See instructions.)	29.		.00
30. USE TAX (SALES TAX). (See instructions.)	30.		.00
30a. SALES TAX ON CASUAL RENTALS OF LIVING QUARTERS. (See instructions.)	30a.		.00
31. CHARITABLE CONTRIBUTIONS and PARK PASSES. (From Maine Schedule CP, line 12.)	31.		.00
32. NET OVERPAYMENT. (Line 28 minus lines 30, 30a and 31.) - Note: If total of lines 30, 30a and 31 is greater than line 28, enter as amount due on line 34a.	32.	4004	.00
33. Amount of line 32 to be CREDITED to 2024 estimated tax.	33a.		.00
		4004	.00
			.00 REFUND
	33b.		.00

IF YOU WOULD LIKE YOUR REFUND SENT DIRECTLY TO YOUR BANK ACCOUNT (\$20,000 or less), see page 5 of the instructions and fill in the lines below.

Check here if this refund will go to an account outside the United States.

33c. Routing Number

33d. Account Number

33e. Type of Account: Checking Savings



DO NOT ENTER \$ signs, commas, or decimals.

2302111

Name(s) as shown on Form 1040ME

Your Social Security Number

John W. Polhemus Mercy R. Polhemus

34a. TAX DUE. (Add lines 29, 30, 30a, and 31.) - Note: If total of lines 30, 30a, and 31 is greater than line 28, enter the difference as an amount due on this line. 34a. .00

b. Underpayment Penalty. (Attach Form 2210ME.)
Check here if you checked the box on Form 2210ME, line 17. 34b. .00

c. TOTAL AMOUNT DUE. (Add lines 34a and 34b.) (Pay in full with return.) 34c. .00

MAINE TAX PORTAL at revenue.maine.gov or ENCLOSE CHECK payable to: Treasurer, State of Maine. DO NOT SEND CASH.

IMPORTANT NOTE If taxpayer is deceased, enter date of death. (Month) (Day) (Year)

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

See the instructions and check each box that applies.

- 35a. I would like the Maine DHHS, Office of the Health Insurance Marketplace ("CoverME.gov") to contact me to see if I or my household qualify for free or reduced-cost health coverage. I authorize MRS to share the information indicated in boxes 35b through 35e with CoverME.gov.
- 35b. I do not have health care coverage.
- 35c. My spouse does not have health care coverage.
- 35d. One or more of my dependant(s) do not have health care coverage.
- 35e. My preferred method of contact is (select one):
 - Mailing address listed on page 1
 - Phone number listed on page 1
 - Email address listed below

Third Party Designee Do you want to allow another person to discuss this return with Maine Revenue Services? Yes (complete the following) No.

(See page 5 of the instructions.)

Designee's name: Phone no.: Personal identification #:

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

SIGN HERE Keep a copy of this return for your records.

[Signature] 02 22 2023 bus driver
Your signature Date signed Your occupation

[Signature] 02 22 2023 homemaker
Spouse's signature (if joint return, both must sign) Date signed Spouse's occupation

Your email address

Preparer's signature Date signed Preparer's phone number

Print preparer's name and name of business Preparer's SSN or PTIN

Paid Preparer's Use Only

Avoid errors that delay processing of returns:

- Use black or blue ink. Do not use red ink.
- Be sure to enter amounts on correct lines.
- Leave unused lines blank. Do not enter zero.
- Line A: Check the Property Tax Fairness Credit/Sales Tax Fairness Credit box, if it applies.
- Line 29: Use the correct column from the tax table for your filing status.
- Refund: If you overpaid your tax, enter the amount you want to be refunded on line 33b.
- Double check social security numbers, filing status, and number of exemptions.
- Double check mathematical calculations.
- Be sure to sign your return.
- Enclose W-2 forms with the return.

If requesting a REFUND, mail to: Maine Revenue Services, P.O. Box 1066, Augusta, ME 04332-1066
If NOT requesting a refund, mail to: Maine Revenue Services, P.O. Box 1067, Augusta, ME 04332-1067

Payment Plan Injured Spouse

DO NOT SEND PHOTOCOPIES OF RETURNS

Substitute for Form W-2, Wage and Tax Statement, or Form 1099-R, Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.

OMB No. 1545-0074

Department of the Treasury
Internal Revenue Service

▶ Attach to Form 1040, 1040-SR, or 1040-X.

Attachment
Sequence No. 04

▶ Go to www.irs.gov/Form4852 for the latest information.

You must take the following steps before filing Form 4852

- Attempt to get your Form W-2, Form W-2c, or Form 1099-R (original or corrected) from your employer or payer before contacting the IRS or filing Form 4852.
- If you don't receive the missing or corrected form from your employer or payer by the end of February, you may call the IRS at 800-829-1040 for assistance. You must provide your name, address (including ZIP code), phone number, social security number, and dates of employment. You must also provide your employer's or payer's name, address (including ZIP code), and phone number. The IRS will contact your employer or payer and request the missing form. The IRS will also send you a Form 4852. If you don't receive the missing form in sufficient time to file your income tax return timely, you may use the Form 4852 that the IRS sent you to file with your return.

1 Name(s) shown on return John W. Polhemus	2 Your social security number <div style="background-color: black; width: 100px; height: 15px;"></div>
--	--

3 Address

4 Enter year in space provided and check one box. For the tax year ending December 31, 2023,

I have been unable to obtain (or have received an incorrect) Form W-2 OR Form 1099-R.

I have notified the IRS of this fact. The amounts shown on line 7 or line 8 are my best estimates for all wages or payments made to me and tax withheld by my employer or payer named on line 5.

5 Employer's or payer's name, address, and ZIP code <div style="background-color: black; width: 100%; height: 20px;"></div>	6 Employer's or payer's TIN (if known)
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7 Form W-2. Enter wages, tips, other compensation, and taxes withheld.

a Wages, tips, and other compensation <u>0</u>	f State income tax withheld <u>1807.00</u> (Name of state) <u>Maine</u>
b Social security wages <u>0</u>	g Local income tax withheld <u></u> (Name of locality) <u></u>
c Medicare wages and tips <u>0</u>	h Social security tax withheld <u>610.78</u>
d Social security tips <u>0</u>	i Medicare tax withheld <u>142.83</u>
e Federal income tax withheld <u>3601.68</u>	

8 Form 1099-R. Enter distributions from pensions, annuities, retirement or profit-sharing plans, IRAs, insurance contracts, etc.

a Gross distribution <u></u>	f Federal income tax withheld <u></u>
b Taxable amount <u></u>	g State income tax withheld <u></u> (Name of state) <u></u>
c Taxable amount not determined <input type="checkbox"/>	h Local income tax withheld <u></u> (Name of locality) <u></u>
d Total distribution <input type="checkbox"/>	i Employee contributions <u></u>
e Capital gain (included on line 8b) <u></u>	j Distribution codes <u></u>

9 How did you determine the amounts on lines 7 and 8 above?

Lines 7(a), (b), (c) are corrected as I did not receive any "wages" as defined in IRC Section 3401(a) and 3121(a). Lines 7(e), (f), (h), (i) were derived from the W-2 sent to me by the above "Payer". The amounts on Lines 7 (e), (f), (h), (i) are correct and shall be credited as per 26 USC Section 3503.

10 Explain your efforts to obtain Form W-2, Form 1099-R (original or corrected), or Form W-2c, Corrected Wage and Tax Statement.
None

General Instructions

Section references are to the Internal Revenue Code.

Future developments. For the latest information about developments related to Form 4852, such as legislation enacted after it was published, go to www.irs.gov/Form4852.

Purpose of form. Form 4852 serves as a substitute for Forms W-2, W-2c, and 1099-R (original or corrected) and is completed by you or your representatives when (a) your employer or payer doesn't issue you a Form W-2 or Form 1099-R, or (b) an employer or payer has issued an incorrect Form W-2 or Form 1099-R. Attach this form to the back of your income tax return before any supporting forms or schedules.

You should always attempt to get your Form W-2, Form W-2c, or Form 1099-R (original or corrected) from your employer or payer before contacting the IRS or filing Form 4852. If you don't receive the missing or corrected form from your employer or payer by the end of February, you may call the IRS at 800-829-1040 for assistance. You must provide your name, address (including ZIP code), phone number, social security number, and dates of employment. You must also provide your employer's or payer's name, address (including ZIP code), and phone number. The IRS will contact your employer or payer and request the missing form. The IRS will also send you a Form 4852. If you don't receive the missing form in sufficient time to file your income tax return timely, you may use the Form 4852 that the IRS sent you.

Substitute for Form W-2, Wage and Tax Statement, or Form 1099-R, Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.

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1 Name(s) shown on return John W. Polhemus	2 Your social security number [REDACTED]
--	--

3 Address
[REDACTED]

4 Enter year in space provided and check one box. For the tax year ending December 31, 2023,
I have been unable to obtain (or have received an incorrect) Form W-2 **OR** Form 1099-R.
I have notified the IRS of this fact. The amounts shown on line 7 or line 8 are my best estimates for all wages or payments made to me and tax withheld by my employer or payer named on line 5.

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--	---

7 Form W-2. Enter wages, tips, other compensation, and taxes withheld.

a Wages, tips, and other compensation	0	f State income tax withheld	0
b Social security wages	0	(Name of state)	Maine
c Medicare wages and tips	0	g Local income tax withheld	
d Social security tips	0	(Name of locality)	
e Federal income tax withheld	0	h Social security tax withheld	170.07
		i Medicare tax withheld	39.76

8 Form 1099-R. Enter distributions from pensions, annuities, retirement or profit-sharing plans, IRAs, insurance contracts, etc.

a Gross distribution		f Federal income tax withheld	
b Taxable amount		g State income tax withheld	
c Taxable amount not determined	<input type="checkbox"/>	(Name of state)	
d Total distribution	<input type="checkbox"/>	h Local income tax withheld	
e Capital gain (included on line 8b)		(Name of locality)	
		i Employee contributions	
		j Distribution codes	

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