

2022

Schedule 1040PA-ME

Final Federal Adjustments: Partnership-Level Audit and Administrative Adjustment Report 36 M.R.S. Chapter 815, Subchapter 2

Enclose with Form 1040ME Attachments required. See instructions.



2202209

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For tax period [MM DD YYYY] to [MM DD YYYY]

Entity Name, Entity Type, Entity EIN, Address, City, State, ZIP Code

Designated State Partnership Representative

Representative's Name, Representative's SSN/EIN, Designated Individual's Name, Designated Individual's Phone Number, Representative's Address, City, State, ZIP Code, Representative's Email, Representative's Phone Number, Representative's Relationship to Entity

Review year of audited partnership, Adjustment year of audited partnership, Federal Final Determination Date, IRS audit control number (if applicable)

- Check each box that applies. a. The partnership was subject to an IRS audit. b. The entity is a tiered partner of a partnership subject to an IRS audit. c. The partnership filed an administrative adjustment request (AAR).

1. Partnership Net Final Federal Adjustments ("FFA"):

a. Net Positive FFA. (See instructions) 1a. [] .00
b. Net Negative FFA. (See instructions) 1b. [] .00
c. Partnership Maine apportionment factor for the reviewed year 1c. []

2. Direct Corporate Partners and Tax-Exempt Partners with Unrelated Business Income:

a. Enter the net positive FFA from line 1a allocable to direct partners subject to Maine corporate income tax 2a. [] .00
b. Enter the absolute value of net negative FFA from line 1b allocable to direct partners subject to Maine corporate income tax. 2b. [] .00
c. Subtract line 2b from line 2a and multiply the result by line 1c 2c. [] .00
d. Multiply line 2c by 8.93% (0.0893). 2d. [] .00

Federal EIN

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2202210

3. Direct Nonresident Individual, Estate, and Trust Partners:

a. Enter the net positive FFA from line 1a allocable to direct partners who are nonresident individuals, estates, and trusts.....	3a.	<input type="text"/>	.00
b. Amount from line 3a sourced to Maine.....	3b.	<input type="text"/>	.00
c. Enter the absolute value of net negative FFA from line 1b allocable to direct partners who are nonresident individuals, estates, and trusts.....	3c.	<input type="text"/>	.00
d. Amount from line 3c sourced to Maine.....	3d.	<input type="text"/>	.00
e. Subtract line 3d from line 3b.....	3e.	<input type="text"/>	.00
f. Multiply line 3e by 7.15% (0.0715).	3f.	<input type="text"/>	.00

4. Direct Tiered Partners

a. Enter the net positive FFA from line 1a allocable to direct tiered partners that are of a type that would be subject to sourcing under 36 M.R.S. § 5142 (see instructions)....	4a.	<input type="text"/>	.00
b. Amount from line 4a sourced to Maine.....	4b.	<input type="text"/>	.00
c. Enter the net positive FFA from line 1a allocable to direct tiered partners not subject to sourcing under 36 M.R.S. § 5142 (see instructions).....	4c.	<input type="text"/>	.00
d. Amount of line 4c that the audited partnership can clearly establish is allocable to indirect partners that are nonresident individuals, estates, trusts, or other partners not subject to Maine tax on the adjustments.....	4d.	<input type="text"/>	.00
e. Combine the amounts on lines 4b and 4c, less the amount from line 4d.....	4e.	<input type="text"/>	.00
f. Enter the absolute value of net negative FFA from line 1b allocable to direct tiered partners that are of a type that would be subject to sourcing under 36 M.R.S. § 5142 (see instructions).....	4f.	<input type="text"/>	.00
g. Amount from line 4f sourced to Maine.....	4g.	<input type="text"/>	.00
h. Enter the absolute value of net negative FFA from line 1b allocable to direct tiered partners not subject to sourcing under 36 M.R.S. § 5142 (see instructions).....	4h.	<input type="text"/>	.00
i. Amount from line 4h that the audited partnership can clearly establish is allocable to indirect partners that are resident individuals, estates, trusts, or other partners subject to Maine tax on the adjustments.....	4i.	<input type="text"/>	.00
j. Subtract lines 4g and 4i from line 4e.....	4j.	<input type="text"/>	.00
k. Multiply line 4j by 7.15% (0.0715).	4k.	<input type="text"/>	.00



Federal EIN

2202212

5. Direct Maine Resident Individual, Estate, and Trust Partners

- a. Enter the net positive FFA from line 1a allocable to direct partners who are Maine resident individuals, estates, or trusts..... 5a. .00
- b. Enter the absolute value of net negative FFA from line 1b allocable to direct partners that are Maine resident individuals, estates, or trusts 5b. .00
- c. Subtract line 5b from line 5a.....5c. .00
- d. Multiply the amount on line 5c by 7.15% (0.0715). 5d. .00

6. Tax Due/Overpayment

Combine the amounts from lines 2d, 3f, 4k, and 5d. If the result is less than zero, enter as a negative. Overpayment: If negative, also enter on *Form 1040ME, Schedule A, Lines 6 and 20 Other Tax Credits Worksheet for Tax Year 2022, line 3. Tax due*: If positive, also enter on *Form 1040ME, line 20a*..... 6. .00

7. Credit for Taxes Paid to Other Jurisdiction

- a. Enter amount from line 5c 7a. .00
- b. Income sourced to and taxed by other jurisdiction included in line 7a 7b. .00
- c. Percent of income taxed by other jurisdiction (divide line 7b by line 7a - if line 7b is greater than 7a, enter 1.0000).....7c.
- d. Multiply the amount on line 5d by line 7c..... 7d. .00
- e. Income taxes paid to other jurisdiction by the partnership on adjustments shown on line 5c..... 7e. .00
- f. Allowable credit: enter the amount from line 7d or 7e, whichever is less. Enter the result here and on *Form 1040ME, Schedule A, Line 12* 7f. .00

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.

Signature of State Partnership Representative

Date