

# Maine Residents Property Tax and Rent Refund "Circuitbreaker" Program

The Maine Residents Property Tax and Rent Refund "Circuitbreaker" Program has been repealed as part of the enacted state budget for claims beginning on or after August 1, 2013. The Circuitbreaker Program has been replaced by a refundable Property Tax Fairness Credit that can be claimed on the Maine Individual Income Tax Form.

The new credit will be available beginning in **January, 2014** on the 2013 Maine Individual Income Tax Form 1040ME. A worksheet will be included with Form 1040ME to calculate the amount of the credit.

**Who will be eligible for the new Property Tax Fairness Credit?** Homeowners or renters will be eligible who meet all of the following requirements:

1. Were Maine residents during any part of the tax year;
2. Owned or rented a home in Maine during any part of the tax year and lived in that home during the year;
3. Had Maine adjusted gross income of not more than \$40,000; and
4. Paid property tax on a home in Maine during the tax year that was more than 10% of Maine adjusted gross income or paid rent to live in a home or apartment in Maine during the tax year that was more than 40% of Maine adjusted gross income.

**How much is the refundable credit?** Qualified Maine residents can get as much as \$300 (\$400 if 70 years of age or older).

**How does someone apply for the refundable credit?** To claim the credit, an applicant must file the 2013 Form 1040ME and the Property Tax Fairness Credit Worksheet, which will be available in January, 2014.

**Can applicants receive assistance in applying for the credit?** Yes, Maine Revenue Services will assist applicants to complete Form 1040ME and the Property Tax Fairness Credit Worksheet. For help, call 207-626-8475 weekdays 8:00am – 5:00pm or visit Maine Revenue Services at 51 Commerce Drive, Augusta, ME 04330, weekdays 8:00am – 4:30pm. Closed on State recognized holidays.

**Where can applicants get Form 1040ME after January 1, 2014?** Forms can be downloaded from the Maine Revenue Services web site at <http://www.maine.gov/revenue/forms> or by calling 207-624-7894 to request that a form be mailed. Those who filed a Circuitbreaker application on or after August 1, 2012, will receive by mail a Form 1040ME booklet at the end of this year, even if they did not file Form 1040ME last year.

[E-mail Questions](#) or Call (207) 626-8475 for Additional Information