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Property Tax Fairness Credit Summary

Eligible Maine taxpayers may receive a portion of the property tax or rent paid during the tax year on the Maine individual income tax return whether they owe Maine income tax or not. If the credit exceeds the amount of your individual income tax due for the tax year, the excess amount of credit will be refunded to you.

Who is eligible for the Property Tax Fairness Credit?

Homeowners or renters 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 as a primary residence;
3. Paid property tax* or rent on the primary residence in Maine during the tax year;
4. Meet certain income and property tax and/or rent paid limitations during the tax year; and
5. Are not married filing separately.

*For tax years beginning on or after January 1, 2022, property tax paid includes amounts paid on the taxpayer's behalf during the tax year by the State to the municipality under the Property Tax Deferral Program.

See the applicable Schedule PTFC/STFC for each tax year to see if you qualify:

- [Tax Year 2023 \(PDF\)](#)
- [Tax Year 2022 \(PDF\)](#)
- [Tax Year 2021 \(PDF\)](#)
- [Tax Year 2020 \(PDF\)](#)

How does someone apply for the refundable credit?

To claim the credit, file Form 1040ME and Schedule PTFC/STFC for the tax year during which the property tax or rent was paid.

Where can taxpayers get Form 1040ME and Schedule PTFC/STFC?

Forms are available in the [Forms section](#)

[E-mail Questions](#)

To view PDF or Word documents, you will need the [free document readers](#). Alternate formats can be requested [via email](#).

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