**New veteran benefit.** In 2022, the Maine Legislature enacted an expanded benefit for veterans through the Property Tax Fairness credit. While this benefit is based on the property tax paid by veterans, the benefit is administered through the individual income tax. For more information, see the [Property Tax Fairness credit](https://www.maine.gov/revenue/taxes/tax-relief-credits-programs/income-tax-credits/property-tax-fairness-credit).

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.

### 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.

### Is assistance available to apply for the credit?

Yes, Maine Revenue Services will assist taxpayers with Form 1040ME and Schedule PTFC/STFC. For help, call 207-624-9784 weekdays 9:00 a.m. to 12:00 p.m. Closed on State recognized holidays.