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## WORKSHEET A

### Residency Information Worksheet for Nonresidents/Part-year Residents

Enclose with your Form 1040ME

**During 2001:**

	Yourself	Spouse
1. I was domiciled in (Enter state) .....	_____	_____
2. I was in the military and stationed in (Enter state or country) .....	_____	_____
3. I became a Maine resident (Enter date) .....	_____	_____
(Enter the state of prior residence) .....	_____	_____
4. I became a nonresident (Enter date of move) .....	_____	_____
(Enter new State of residence) .....	_____	_____
5. I was a nonresident of Maine the entire year (Enter state or country of residence) .....	_____	_____
6. The number of days I spent in Maine (for any purpose) is .....	_____	_____
7. I owned a home/real property in Maine (Enter "Yes" or "No") .....	_____	_____

## WORKSHEET B

### Income Allocation Worksheet for Nonresidents/Part-Year Residents

Enclose with your Form 1040ME

(Nonresidents and Part-year residents must complete this worksheet before completing Schedule NR or Schedule NRH)

		Federal Income		Maine Resident Period (Part-year Residents only)		Nonresident Period (Nonresidents & Part-year Residents)	
		Column A Income from federal return	Column B Income from Column A for this period	Column C Income from Column B earned outside of Maine	Column D Income from Column A for this period	Column E Income from Column D from Maine sources	
(NOTE: Married persons filing separate Maine income tax returns must complete separate worksheets)							
1. Wages, salaries, tips, other compensation* ...	1						
2. Taxable Interest .....	2						
3. Ordinary dividends .....	3						
4. Alimony received .....	4						
5. Business income/loss .....	5						
6. Capital gain/loss .....	6						
7. Other gains/losses .....	7						
8. Taxable amount of IRA distributions .....	8						
9. Taxable amount of pensions and annuities ...	9						
10. Rental real estate, royalties, partnerships, S corporations, and trusts, etc .....	10						
11. Farm income/loss .....	11						
12. Unemployment Compensation .....	12						
13. Taxable Amount of social security benefits ...	13						
14. Other income (Including lump-sum distributions, but excluding state income tax refunds) .....	14						
15. Add lines 1 through 14 .....	15						

**NOTE: See instructions on page 3 on how to use Worksheet B, line 15 entries to complete line 1 of Schedule NR or Schedule NRH.**

**\*If necessary, use Worksheet C on page 8 to calculate the amount for line 1, Column E.**

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## WORKSHEET C

### Employee Apportionment Worksheet

(Use only if necessary for completing line 1 of Worksheet B. See instructions on pages 3 and 4)

**USE THIS WORKSHEET ONLY IF YOU DO NOT KNOW THE EXACT AMOUNT OF COMPENSATION EARNED IN AND OUTSIDE MAINE. Nonresidents/Part-year residents:** Complete this worksheet if you have compensation derived from Maine and non-Maine sources. An allowance will be permitted for days worked outside Maine for purposes of determining Maine-source compensation. **NOTE:** Part-year residents may not apportion income earned while residents of Maine.

The following individuals cannot use Worksheet C. Instead, see MRS Rule 806 for guidance on apportioning income to Maine.  
 Salespersons,  
 Self-employed individuals,  
 Professional athletes, and  
 Entertainers.

**NAME OF EMPLOYER:** \_\_\_\_\_

1. Wages, salaries, tips, other compensation. (Enter only compensation that needs to be apportioned. Part-year residents, enter only income earned while a nonresident of Maine) ..... 1.
  
2. Total days in the year employed by Employer (365 or number of days during employment period - see instructions. Part-year residents, enter only number of days employed while a nonresident of Maine) ..... 2.
  
3. Non-working Days: (Part-year residents, enter only number of days employed while a nonresident of Maine).
 

a. Saturdays and Sundays not worked .....	3a.	<input style="width: 100%; height: 20px;" type="text"/>
b. Holidays .....	3b.	<input style="width: 100%; height: 20px;" type="text"/>
c. Sick Leave .....	3c.	<input style="width: 100%; height: 20px;" type="text"/>
d. Vacation .....	3d.	<input style="width: 100%; height: 20px;" type="text"/>
e. Other non-working days .....	3e.	<input style="width: 100%; height: 20px;" type="text"/>
f. Total non-working days (Add lines 3a through 3e) .....	3f.	<input style="width: 100%; height: 20px;" type="text"/>
  
4. Total days worked during the period you were a nonresident of Maine (Subtract line 3f from line 2) ..... 4.
5. Total days during nonresident period you worked outside Maine ..... 5.
6. Total days during nonresident period you worked in Maine ..... 6.
  
7. Percentage of days worked in Maine ..... 7. \_\_\_\_ . \_\_\_\_ \_ \_ \_ \_  
 (Line 6 ÷ line 4)
  
8. Maine-Source Compensation during nonresident period  
 (Line 1 \$ \_\_\_\_\_ x line 7 \_\_\_\_ . \_\_\_\_ \_ \_ \_ \_ =) ..... 8.   
 (Include this amount on Worksheet B, line 1, Column E)
  
9. Non-Maine-Source Compensation during nonresident period (Line 1 minus line 8). ..... 9.