

**MAINE SCHEDULE 3 WORKSHEET
FOR PART-YEAR RESIDENTS ONLY**

CREDIT FOR INCOME TAX PAID TO OTHER JURISDICTIONS

You must attach a copy of the out-of-state income tax return.
Include a copy of this worksheet with your return.

Name of other taxing Jurisdiction*: _____

***If claiming credit for income tax paid to more than one other jurisdiction,** credit for each jurisdiction must be computed separately. Use a separate Schedule 3 Worksheet for each jurisdiction. Add the results together and enter on Maine Schedule A, line 8.

1. Adjusted gross income while a Maine resident (Form 1040ME, line 16, minus Schedule NR, line 6 or Schedule NRH, line 6, column C)..... \$ _____
2. Income sourced to and taxed by other jurisdiction included in line 1 (See instructions below)..... \$ _____
3. Percentage of income sourced to and taxed by other jurisdiction (divide line 2 by line 1)..... _ . _ _ _ _
4. Limitation of Credit:
 - a. Maine tax (Form 1040ME, line 20 minus Form 1040ME, line 25 \$ _____ multiplied by _ . _ _ _ _ on line 3 above)..... \$ _____
 - b. Income taxes paid to other jurisdiction on income shown on line 2 (Not the amount withheld. See instructions below)..... \$ _____
5. Allowable Credit, line 4a or 4b, whichever is less. Enter here and on Maine Schedule A, line 8..... \$ _____

Specific Instructions:

Line 2 Enter income included on line 1 (*based on income entered on Maine Worksheet B, column C*) that is sourced to, and that was taxed by, the other jurisdiction while a Maine resident. Do not include any income that was earned while a nonresident or a “Safe Harbor” resident of Maine. See page 4 for a general description of income that may be considered sourced to another jurisdiction.

Line 4b Enter the amount of income tax actually paid to the other jurisdiction on the income shown on line 2. This is the tax liability on the income shown on line 2 before tax payments. If income taxes were paid to the other jurisdiction on the income shown on line 2 both while a resident and a nonresident of Maine, prorate the amount of the income taxes paid to that jurisdiction based on the percentage of the income that was earned while a Maine resident. Do not report income taxes withheld on this line.
