



Maine Revenue Services Credit for Income Tax Paid to Other Jurisdictions

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Other Jurisdiction Credit

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What is the Credit for Income Tax Paid to Other Jurisdictions?



What is it?

- **The Credit for Income Tax Paid to Other Jurisdictions (OJ Credit) is a credit for income tax paid to other taxing jurisdictions on income earned in the other jurisdiction during the taxpayer's Maine residency period.**
- **A nonresident of Maine does not qualify for this credit.**
- **A part-year resident might qualify for this credit.**
- **May qualify for a dual resident credit if they're a resident of both Maine and another jurisdiction.**

What is an eligible other taxing jurisdiction for the credit?



Eligible Other Taxing Jurisdictions

Other Taxing Jurisdiction can be any of the following:

- **Another state of the United States**
- **Political subdivision of a state (New York City)**
- **District of Columbia**
- **Political subdivision of a foreign country that is analogous to a state of the United States (a foreign country doesn't qualify)**



States with No Income Tax

States with no income tax:

- **Alaska**
- **Florida**
- **Nevada**
- **South Dakota**
- **Texas**
- **Washington**
- **Wyoming**

Nearly no income tax:

- **New Hampshire**
- **Tennessee**







Eligible Other Taxing Jurisdictions

New Hampshire Taxes

New Hampshire taxes will only qualify if they are for the Business Profits Tax:

- **The business must be a Sole Proprietor**
- **The tax can be found on line 12**

		New Hampshire Department of Revenue Administration		2020 NH-1040			
BUSINESS PROFITS TAX RETURN							
Proprietor's Name / Business Organization Name <input type="text"/>							
Taxpayer Identification Number <input type="text"/>				For the CALENDAR year 2020 or other taxable period beginning:		MMDDYYYY <input type="text"/> and ending: <input type="text"/>	
9 New Hampshire Taxable Business Profits (Line 7 multiplied by Line 8. If negative, enter zero)				9		<input type="text"/>	
10 Compute tax (Line 9 multiplied by 7.7%)				10		<input type="text"/>	
11(a) BET Credit only - attach BET Credit Worksheet				11(a)		<input type="text"/>	
-OR-							
11(b) Other credits including BET (attach Form DP-160)				11(b)		<input type="text"/>	
12 New Hampshire Business Profits Tax Net of Statutory Credits (Line 10 minus Line 11(a) or 11(b), as applicable, cannot be less than zero) Report on BT-Summary, Line 1(b)				12		<input type="text"/>	

What are eligible types of income for the credit?



Eligible Income

The following types of income are eligible for the credit:

- **Wages earned from working in the other jurisdiction.**
- **Distributive share of income (loss) from partnerships and S corporations apportioned to the other jurisdiction.**
- **Shares of trust and estate income (loss) derived from sources in the other jurisdiction.**
- **Income (loss) attributed to the ownership or disposition of real or tangible personal property located in the other jurisdiction.**
- **Gain (loss) from the sale of a partnership interest, except certain investment partnerships.**
- **Income modifications related to income sourced to the other jurisdiction.**



Eligible Income

Must be sourced to the other jurisdiction during the Maine residency period and included in Maine adjusted gross income.

Maine would tax a nonresident on that income if roles were reversed.

- **“...the assessor may not employ the law of the other jurisdiction but shall instead assume that a statute equivalent to 36 M.R.S. § 5142 applies in that jurisdiction.”**
- **Section 5142 is for the sourcing of income for nonresident individuals.**

What are ineligible types of income for the credit?



Ineligible Income

Intangible income, which includes:

- **Interest/dividends**
- **Pensions/annuities**
- **Gains or losses attributable to intangible personal property, unless that income is attributable to a business or profession carried on in that jurisdiction.**

Intangible income does not qualify because intangible income is not sourced to a nonresident jurisdiction.



Eligible/Ineligible Income

Other Jurisdiction Business Returns

Composite Return

- This is for nonresident individuals whose only source of income in that jurisdiction is business income.
- Taxes paid will generally be worded as "Taxes paid on behalf of nonresident partners."

Pass-through Entity Return

- Was the tax on the entity or individual?
- Some states tax the pass-through entity and not the individual.



Eligible/Ineligible Income

Other Jurisdiction Business Returns

Pass-through Entity Returns

Recent legal developments in several states either impose the income tax on the pass-through entity or provides an option for the individual owners to pay the income tax on entity income.

What does it mean if the tax is imposed on a pass-through entity?

- The income tax is now imposed on the entity.
- The individual is not being taxed on the income included in the PE Tax credit.

Which states do this?

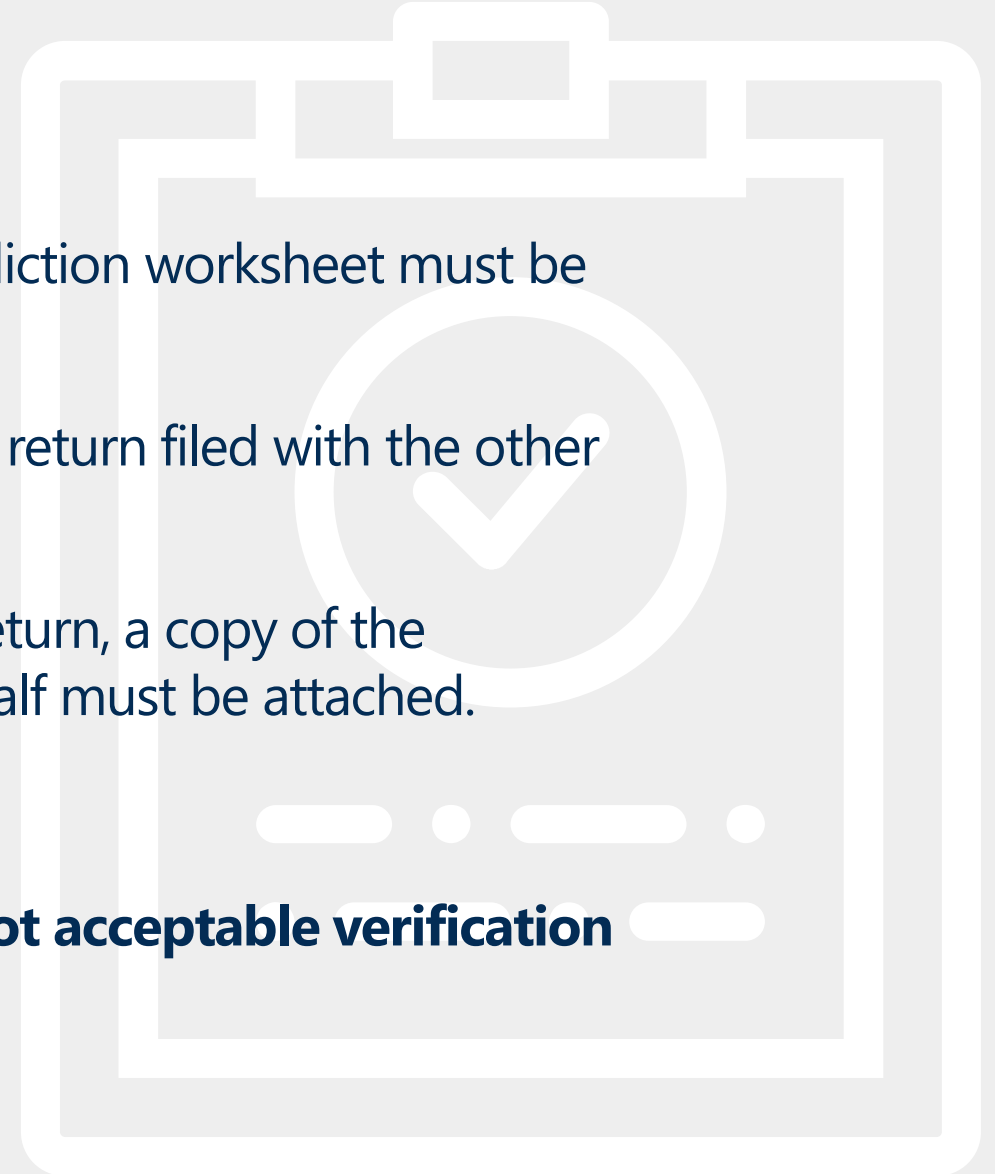
- Connecticut, Louisiana, Maryland, New Jersey, Oklahoma, Rhode Island, and others

What information is required to claim the credit?



Required Information

- The Credit for Income Tax Paid to Other Jurisdiction worksheet must be completed and submitted with the return.
- A complete copy of the individual income tax return filed with the other jurisdiction must be attached.
- If the individual participated in a composite return, a copy of the composite return filed on the individual's behalf must be attached.
- **A Form W-2 or Schedule K-1, by itself, is not acceptable verification of taxes paid to another jurisdiction.**



The Worksheet



The Worksheet

1. Maine adjusted gross income (1040ME line 16)
- 2a. Income sourced to and taxed by other jurisdiction included on Form 1040ME, line 14
- 2b. Income modification additions sourced to and taxed by other jurisdiction
- 2c. Income modification subtractions sourced to and taxed by other jurisdiction
- 2d. Income sourced to and taxed by other jurisdiction included in line 1
3. Divide line 2d by line 1
- 4a. Multiply line 3 by 1040ME line 20
- 4b. Income taxes **paid** to other jurisdiction on income shown on line 2
5. Allowable credit (lesser of 4a. or 4b.)



Credit for Income Tax Paid to Other Jurisdiction Worksheet for Tax Year 2020 36 M.R.S. § 5217-A

Enclose with your Form 1040ME.
You must also attach a copy of the income tax return filed with the other jurisdiction.

Taxpayer Name: _____ SSN: _____

(Part-year residents, see special instructions on page 2)

A Name of other taxing jurisdiction: _____

1 Maine adjusted gross income from Form 1040ME, line 16 1 _____

2 Calculate the portion of Maine adjusted gross income sourced to and taxed by the other jurisdiction entered on line A:

a. Income sourced to and taxed by other jurisdiction included on Form 1040ME, line 14.
See instructions 2a _____

Income modifications sourced to and taxed by other jurisdiction (Form 1040ME, Schedule 1). Include only amounts attributable to income included on line 2a:

b. Additions - Specify 2b _____

c. Subtractions - Specify 2c _____

d. Income sourced to and taxed by other jurisdiction included on Form 1040ME, line 16.
Line 2a plus line 2b minus line 2c (if negative, enter zero). 2d _____

3 Percentage of income taxed by other jurisdiction (divide line 2d by line 1 - if line 2d is greater than line 1, enter 1.0000) 3 ____ . ____ . ____ . ____

4 Limitation of Credit:

a Multiply Form 1040ME, line 20 by line 3 above 4a _____

b Income taxes paid to other jurisdiction on income shown on line 2d 4b _____
Do not enter the amount withheld on line 4b. See instructions.

5 Allowable Credit, line 4a or 4b, whichever is less. Enter here and on
Maine Schedule A, line 12 5 _____

• **Taxpayers who claim credit for income tax paid to more than one other jurisdiction:** The credit for each jurisdiction must be computed separately. Use a separate worksheet for each jurisdiction. Print the name of the other jurisdiction in the space provided above line 1. Add the line 5 results together and enter the total on Maine Schedule A, line 12. Enclose with your Form 1040ME. You must also attach a copy of the income tax return filed with the other jurisdiction.

Note: MRS may request additional information supporting the credit claimed before the return can be processed.

You may photocopy this page if you need additional worksheets.

Revised: December 2020



The Worksheet

2020 Worksheet

(Part-year residents, see special instructions on page 2)

A Name of other taxing jurisdiction: _____

1 Maine adjusted gross income from Form 1040ME, line 16 1 _____

2 Calculate the portion of Maine adjusted gross income sourced to and taxed by the other jurisdiction entered on line A:

a. Income sourced to and taxed by other jurisdiction included on Form 1040ME, line 14.
See instructions 2a _____

Income modifications sourced to and taxed by other jurisdiction (Form 1040ME, Schedule 1). Include **only** amounts attributable to income included on line 2a:

b. Additions - Specify 2b _____

c. Subtractions - Specify 2c _____

d. Income sourced to and taxed by other jurisdiction included on Form 1040ME, line 16.
Line 2a plus line 2b minus line 2c (if negative, enter zero). 2d _____

3 Percentage of income taxed by other jurisdiction (divide line 2d by line 1 - if line 2d is greater than line 1, enter 1.0000) 3 ____ . ____ _

4 Limitation of Credit:

a Multiply Form 1040ME, line 20 by line 3 above 4a _____

b Income taxes **paid** to other jurisdiction on income shown on line 2d 4b _____
Do not enter the amount withheld on line 4b. See instructions.

5 Allowable Credit, line 4a or 4b, whichever is less. Enter here and on Maine Schedule A, line 12 5 _____

2019 Worksheet

(Part-year residents, see special instructions on page 2)

Name of other taxing jurisdiction: _____

1 Maine adjusted gross income from Form 1040ME, line 16 1 _____

2 Income sourced to and taxed by other jurisdiction included in line 1 2 _____

3 Percentage of income taxed by other jurisdiction (divide line 2 by line 1 - if line 2 is greater than line 1, enter 1.0000) 3 ____ . ____ _

4 Limitation of Credit:

a Multiply Form 1040ME, line 20 by line 3 above 4a _____

b Income taxes **paid** to other jurisdiction on income shown on line 2 4b _____
Do not enter the amount withheld on line 4b. See instructions below.

5 Allowable Credit, line 4a or 4b, whichever is less. Enter here and on Maine Schedule A, line 12 5 _____



The Worksheet

Line 1:

- This is the Maine adjusted gross income (1040ME line 16)

DO NOT ENTER \$ signs, commas, or decimals:					
Calculate Your Taxable Income	14	FEDERAL ADJUSTED GROSS INCOME.....	14		.00
	15a	INCOME MODIFICATIONS - ADDITIONS. (From Schedule 1A, line 13.).....	15a		.00
	15b	INCOME MODIFICATIONS - SUBTRACTIONS. (From Schedule 1S, line 29.).....	15b		.00
	16	MAINE ADJUSTED GROSS INCOME. (Line 14 plus line 15a, minus line 15b.)	16		.00
	17	DEDUCTION. <input type="radio"/> Standard (See page 4 of the instructions.)	17		.00
		<input type="radio"/> Itemized (See Maine Schedule 2 and page 4 of the instructions.)			
	18	EXEMPTION. (Multiply line 13 x \$4,300.)	18		.00
CAUTION - your exemption amount may be limited. See instructions.					



The Worksheet

Line 2a:

- Enter the income sourced to the other jurisdiction that is included in the Federal adjusted gross income.
- Do not enter an amount greater than the amount on Form 1040ME, line 14

Line 2b:

- Enter the addition modifications included on Form 1040ME, Schedule 1A, line 13, attributable to the income included on line 2a. (Non-Maine source)

Line 2c

- Enter the subtraction modifications included on Form 1040ME, Schedule 1S, line 29, attributable to the income included on line 2a. (Non-Maine source)



The Worksheet

2	Calculate the portion of Maine adjusted gross income sourced to and taxed by the other jurisdiction entered on line A:	
a.	Income sourced to and taxed by other jurisdiction included on Form 1040ME, line 14. See instructions.....	2a <input type="text"/>
	Income modifications sourced to and taxed by other jurisdiction (Form 1040ME, Schedule 1). Include <u>only</u> amounts attributable to income included on line 2a:	
b.	Additions - Specify	2b <input type="text"/>
c.	Subtractions - Specify	2c <input type="text"/>
d.	Income sourced to and taxed by other jurisdiction included on Form 1040ME, line 16. Line 2a plus line 2b minus line 2c (if negative, enter zero).	2d <input type="text"/>
3	Percentage of income taxed by other jurisdiction (divide line 2d by line 1 - if line 2d is greater than line 1, enter 1.0000).....	3 <input type="text"/>
4	Limitation of Credit:	
a	Multiply Form 1040ME, line 20 by line 3 above.....	4a <input type="text"/>



The Worksheet

Special instructions for PART-YEAR RESIDENTS

For more information, see the Guidance Document for Credit for Tax Paid to Other Jurisdictions available at www.maine.gov/revenue/tax-return-forms (click on Income Tax Guidance Documents).

- Line 1** Enter the Maine adjusted gross income while a Maine resident, excluding period of “Safe Harbor” residency (Form 1040ME, line 16, minus Schedule NR, line 6 or Schedule NRH, line 6, column C).
- Line 2a** Enter only income included on Form 1040ME, line 14 (*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. Also, see the note above under Specific Instructions.
- Line 4a** Enter the Maine tax related to the Maine adjusted gross income shown on line 1 (Form 1040ME, line 20 minus Form 1040ME, line 21), multiplied by the ratio on line 3.
- Line 4b** Enter the income tax paid to the other jurisdiction minus any tax amount paid on income not included on line 2d and minus any tax credits (except withholding and estimated tax payments). Maine Resident Period Only: If you have income on which you paid tax to the other jurisdiction that is not included on page 1, line 2d, complete the Worksheet to Prorate the Tax Paid to Other Jurisdiction on page 2. Also, if income taxes were paid to the other jurisdiction on income received while both a resident and a nonresident of Maine, you must prorate the net tax calculated in the first sentence above based on the percentage of the income that was received while a Maine resident. Do not report income taxes withheld on this line.



The Worksheet

Worksheet to Prorate the Tax Paid to Other Jurisdiction

- 1) Enter the total gross income subject to tax in the other jurisdiction prior to any adjustments (from the other jurisdiction's income tax return) \$
- 2) Enter the net amount of additions to and subtractions from total income shown on line 1 (from the other jurisdiction's income tax return). Do not include standard or itemized deductions or personal exemptions..... \$
- 3) Adjusted other jurisdiction gross income (line 1 plus or minus line 2). If zero or less, stop here. You do not qualify for a credit. \$
- 4) Other jurisdiction tax ratio (divide page 1, line 2d by line 3 - if page 1, line 2d is greater than line 3, enter 1.0000).....
- 5) Enter the income taxes paid to other jurisdiction minus any tax credits (except withholding and estimated tax payments)..... \$
- 6) Multiply line 5 by line 4. Enter result here and on page 1, line 4b. \$

Examples



Example 1 – Massachusetts

Fill out in black ink.
For a faster refund, file your return electronically at mass.gov/dor.
Part-year residents may need to also complete and enclose Schedule HC.

Massachusetts Department of Revenue
Form 1-NR/PY Massachusetts Nonresident/Part-Year Tax Return

2020

Fill in if (see instructions): ☒ **Original return** ☐ **Amended return** ☐ **Amended return due to federal change**

State Election Campaign Fund (this contribution will not change your tax or reduce your refund) ☐ \$1 Taxpayer ☐ \$1 Spouse Total \$:

Fill in if veteran of U.S. armed services who served in Operation Enduring Freedom, Iraqi Freedom, Noble Eagle or Sinai Peninsula. ... ☐ Taxpayer ☐ Spouse

Fill in appropriate oval(s) if taxpayer(s) is deceased. See instructions. ☐ Taxpayer ☐ Spouse

Fill in if under age 18. See instructions. ☐ Taxpayer ☐ Spouse

Fill in if name has changed since 2019 ☐

Fill in if noncustodial parent. ☐

Fill in if filing Schedule TDS. See instructions. ☐

Fill in one only. See instructions:
☒ Nonresident ☐ Part-year resident ☐ Filing as **both** nonresident and part-year resident ☐ Nonresident composite return
(See instructions)

a Total federal income (from U.S. Form 1040, line 9; 1040NR, line 9; or 1040NR-EZ, line 7) a

b Total federal adjusted gross income (from U.S. Form 1040, line 11; 1040NR, line 11; or 1040NR-EZ, line 10) b

1 FILING STATUS. Fill in one only.
☒ Single
☐ Married filing joint return (both must sign return)
☐ Married filing separate return (must enter spouse's name and Social Security number in the appropriate areas above)
☐ Head of household (see instructions) ☐ You are a custodial parent who has released claim to exemption for child(ren)

• IF A LOSS, MARK AN X IN BOX

X			1	0	0	0	0	0	0	0
X			1	0	0	0	0	0	0	0



Example 1 – Massachusetts

4 EXEMPTIONS

- a. Personal exemptions. If single or married filing separately, enter **\$4,400**. If head of household, enter **\$6,800**. If married filing jointly, enter **\$8,800**4a
- b. Number of dependents (**do not** include yourself or your spouse). **Must enclose Schedule DI**. Total × \$1,000 = 4b
- c. Age 65 or over before 2021 ☐ You ☐ SpouseTotal × \$ 700 = 4c
- d. Blindness ☐ You ☐ SpouseTotal × \$2,200 = 4d
- e. Medical/dental (from U.S. Schedule A, line 4)4e
- f. Adoption. See instructions4f
- g. **TOTAL EXEMPTIONS**. Add lines 4a through 4f. Enter here and on line 22a.4g

INCOME. Nonresidents: Report in lines 5 through 11 Massachusetts source income only. Use line 13 if appropriate. **Part-year residents:** Report in lines 5 through 11 income earned and/or received while a resident. Do not use lines 13 or 14. If filing **both** as a nonresident and part-year resident, complete and enclose Schedule R/NR, Resident/Nonresident Worksheet, before proceeding any further.

Note: Determining Massachusetts source income may be impacted by the COVID-19 pandemic. See instructions.

- 5 Wages, salaries, tips and other employee compensation (from all Forms W-2)5
- 6 Taxable pensions and annuities. See instructions6
- Massachusetts bank interest Exemption amount. If married filing jointly, enter \$200; otherwise enter \$100.
- 7 a. b. a – b (not less than 0) = 7
- Business/profession income/loss (see instr.) Farming income/loss (see instr.)
- 8 a. b. ☒ a + b = 8 ☒
- 9 If you are reporting rental, royalty, REMIC, partnership, S corporation, or trust income or loss, see instructions ... 9 ☒
- 10 a. Unemployment compensation. See instructions.10a
- b. Massachusetts state lottery winnings10b
- 11 Other income from Schedule X, line 5. **Enclose** Schedule X; not less than 011
- 12 **TOTAL 5.0% INCOME**. Add lines 5 through 11. Be sure to subtract any losses in lines 8 or 9 12 ☒



Example 1 – Massachusetts

14 NONRESIDENT DEDUCTION & EXEMPTION RATIO. Nonresident taxpayers must complete this item to determine the ratio for apportioning the deductions in lines 16 and 17; certain Schedule Y deductions (see instructions); and the exemptions in line 22a.

a. Total 5.0% income (from line 12). Not less than 0	14a	25000000
b. Interest income. Smaller of line 7a or 7b	14b	00
c. Total capital gain income, if any (total of Schedule B, Part 1, line 7; Schedule B, Part 2, line 13c; Schedule D, line 13). Not less than 0	14c	00
d. Total income this return. Add lines 14a through 14c	14d	25000000
e. Non-Massachusetts source income. Not less than 0 . See instructions	14e	75000000
f. Total income. Add lines 14d and line 14e. See instructions	14f	100000000
g. Deduction and exemption ratio. Divide line 14d by line 14f	14g	2500



Example 1 – Massachusetts

DEDUCTIONS. Amounts entered in line 15 must be related to Massachusetts income reported on this return.

15 a. Amount **you** paid to Social Security, Medicare, Railroad, U.S. or Massachusetts retirement. **Not more than \$2,000** 15a

b. Amount **spouse** paid to Social Security, Medicare, Railroad, U.S. or Massachusetts retirement. **Not more than \$2,000** 15b

16 Child under age 13, or disabled dependent/spouse care expenses (from worksheet). 16

17 Number of dependent member(s) of household under age 12, or dependent(s) age 65 or over (not you or your spouse) as of December 31, 2020, or disabled dependent(s) (only if single, head of household or married filing joint return and not claiming line 16).

a. **Not more than two** × \$3,600 = b. 17

Part-year residents: Multiply line 17b by line 3. **Nonresidents:** Multiply line 17b by line 14g 17

18 Rental deduction. Total rental deduction cannot exceed \$3,000 (\$1,500 if married filing separately). See instructions.

a. Enter the total qualified Massachusetts rent paid in 2020 in the box then divide by 2 + 2 = 18

Nonresidents: Fill in if during 2020 you did not have a family home or any dwelling outside Massachusetts to which you generally or customarily returned or intend to return in the future ☐ If filled in, you qualify for this deduction. If not filled in, you do not qualify for this deduction..

19 Other deductions from Schedule Y, line 19. **Enclose** Schedule Y 19

20 **TOTAL DEDUCTIONS.** Add lines 15 through 19 20

21 **5.0% INCOME AFTER DEDUCTIONS.** Subtract line 20 from line 12. **Not less than 0** 21



Example 1 – Massachusetts

21 5.0% INCOME AFTER DEDUCTIONS. Subtract line 20 from line 12. Not less than 0.	21	<input type="text" value="230000"/>		
22 a. Total exemption amount (from line 4g) <input type="text" value="00"/>	22	<input type="text" value="110000"/>		
Part-year residents: Multiply line 22a by line 3. Nonresidents: Multiply line 22a by line 14g.				
23 5.0% INCOME AFTER EXEMPTIONS. Subtract line 22 from line 21. Not less than 0. If line 21 is less than line 22, see instructions	23	<input type="text" value="219000"/>		
24 INTEREST AND DIVIDEND INCOME from Schedule B, line 38. Not less than 0. Enclose Schedule B.	24	<input type="text" value="00"/>		
25 TOTAL TAXABLE 5.0% INCOME. Add lines 23 and 24	25	<input type="text" value="219000"/>		
26 TAX ON 5.0% INCOME (from tax table). If line 25 is more than \$24,000, multiply by .05. Note: If choosing the optional 5.85% tax rate, fill in oval <input type="radio"/> and see instructions	26	<input type="text" value="109500"/>		
32 TOTAL INCOME TAX. Add lines 26 through 30			32	<input type="text" value="109500"/>
CREDITS				
33 Limited Income Credit. Enclose Schedule NTS-L-NR/PY	33	<input type="text" value="00"/>		
34 Income tax due to another state or jurisdiction (part-year residents only; from worksheet). Enclose Schedule OJC.	34	<input type="text" value="00"/>		
35 Other credits (from Schedule CMS)	35	<input type="text" value="00"/>		
36 INCOME TAX AFTER CREDITS. Subtract total of lines 33 through 35 from line 32. Not less than 0	36	<input type="text" value="109500"/>		



Example 1 – Massachusetts

41 INCOME TAX AFTER CREDITS, CONTRIBUTIONS, USE TAX and HC PENALTY. Add lines 36 through 4041

109500

42 Massachusetts income tax withheld. Be sure to enclose any forms or schedules (W-2, W-2G, 2G, 1099, 3K-1, SK-1, PWH-WA or LOA) that show Massachusetts withholding.42

120000

51 TOTAL. Add lines 42 through 5051

120000

52 OVERPAYMENT. If line 41 is **smaller** than line 51, subtract line 41 from line 51. If line 41 is **larger** than line 51, go to line 55. If line 41 and line 51 are equal, enter 0 in line 54.52

10500

53 Amount of overpayment you want **APPLIED to your 2021 ESTIMATED TAX.**53

00

54 THIS IS YOUR REFUND. Subtract line 53 from line 52.
Mail to: **Massachusetts DOR, PO Box 7000, Boston, MA 02204.**54

REFUND 10500



Example 1 – Massachusetts

1 <i>Maine Clean Election Fund. Maine Residents Only.</i> Check here if you, or your spouse, if filing jointly, want \$3 to go to this fund. <input type="checkbox"/> You <input type="checkbox"/> Spouse		2 Check here if you were engaged in COMMERCIAL FARMING OR FISHING during 2020..... <input type="checkbox"/>	
3 <input checked="" type="checkbox"/> FILING STATUS (Check one) Single		8 <input checked="" type="checkbox"/> RESIDENCY STATUS (Check one) Resident	
4 <input type="checkbox"/> Married filing jointly (Even if only one had income)		8a <input type="checkbox"/> "Safe Harbor" Resident	
5 <input type="checkbox"/> Married filing separately. Enter spouse's social security number and full name above.		9 <input type="checkbox"/> Part-year Resident	
6 <input type="checkbox"/> Head of household (with qualifying person)		10 <input type="checkbox"/> Nonresident	
7 <input type="checkbox"/> Qualifying widow(er) with dependent child (Year spouse died <input type="text"/>)		11 <input type="checkbox"/> Nonresident Alien (Maine Nonresident)	
<input type="checkbox"/> Composite Return (Pass-through Entities ONLY)		11a <input type="checkbox"/> Nonresident Alien (Maine Resident)	
		<input type="checkbox"/> Check here if you are filing Schedule NRH	
		12 CHECK IF: You were Spouse was	
		65 or over 12a <input type="checkbox"/> 12c <input type="checkbox"/>	
		Blind 12b <input type="checkbox"/> 12d <input type="checkbox"/>	
		13 Enter the TOTAL number of EXEMPTIONS . See instructions..... 13 <input type="text" value="1"/>	
		13a Enter the TOTAL number of qualifying children and dependents. Also see Form 1040ME, Schedule A, line 8..... 13a <input type="text"/>	
DO NOT ENTER \$ signs, commas, or decimals:			
Calculate Your Taxable Income	14 FEDERAL ADJUSTED GROSS INCOME 14		<input type="text" value="100000"/> .00
	15a INCOME MODIFICATIONS - ADDITIONS . (From Schedule 1A, line 13.)..... 15a		<input type="text"/> .00
	15b INCOME MODIFICATIONS - SUBTRACTIONS . (From Schedule 1S, line 29.)..... 15b		<input type="text"/> .00
	16 MAINE ADJUSTED GROSS INCOME . (Line 14 plus line 15a, minus line 15b.) 16		<input type="text" value="100000"/> .00
	17 DEDUCTION . <input checked="" type="radio"/> Standard (See page 4 of the instructions.) 17		<input type="text" value="9573"/> .00
	<input type="radio"/> Itemized (See Maine Schedule 2 and page 4 of the instructions.)		
18 EXEMPTION . (Multiply line 13 x \$4,300.) 18		<input type="text" value="4300"/> .00	
CAUTION - your exemption amount may be limited. See instructions.			

Continue on page 2



Example 1 – Massachusetts

2020 FORM 1040ME, Page 2

99

2002101

DO NOT ENTER \$ signs, commas, or decimals:

19	TAXABLE INCOME. (Line 16 minus lines 17 and 18.)	19	86127	.00
20	INCOME TAX. (Find the tax for the amount on line 19 in the tax table in this booklet or compute your tax using the tax table or tax rate schedules available at www.maine.gov/revenue/tax-return-forms .)	20	5739	.00
20a	TAX CREDIT RECAPTURE AMOUNTS. (Enclose worksheet(s) - see instructions).	20a		.00
21	NONRESIDENT CREDIT. (For part-year residents, nonresidents and "Safe Harbor" residents only.) From Schedule NR, line 9 or NRH, line 11 (You MUST attach a copy of your federal return and TDY papers, if applicable.)	21		.00
22	TOTAL TAX. (Line 20 plus line 20a minus line 21)	22	5739	.00
23	NONREFUNDABLE TAX CREDITS. (From Maine Schedule A, line 23.)	23	1095	.00
24	NET TAX. (Line 22 minus line 23.) (Nonresidents see instructions.)	24	4644	.00

Calculate Your Tax and Nonrefundable Credits



Example 1 – Massachusetts

Tax Payments/Refundable Credits	25	TAX PAYMENTS.					
	a	Maine income tax withheld. (Enclose W-2, 1099 and 1099ME forms.).....➡	25a		.00		
	b	2020 estimated tax payments and 2019 credit carried forward, extension payments and payments with original return. (Include any REAL ESTATE WITHHOLDING tax payments.).....	25b	5000	.00		
	c	REFUNDABLE TAX CREDITS. (From Maine Schedule A, line 7.).....	25c		.00		
	d	Property Tax Fairness Credit (Schedule PTFC/STFC, line 12). (See instructions.)... (For Maine residents and part-year residents only.)	25d		.00		
	e	Sales Tax Fairness Credit. (Schedule PTFC/STFC, line 13 or 13a.)..... (See instructions.) (For Maine residents and part-year residents only.)	25e		.00		
	f	TOTAL. (Add lines 25a, b, c, d, and e.).....	25f	5000	.00		
	26	If this is an amended return, enter overpayment, if any, on original return or as previously adjusted.....	26		.00		
	27	Line 25f minus line 26. (If negative, enter a minus sign in the box to the left of the number.).....	27	356	.00		
	28	INCOME TAX OVERPAID. If line 27 is larger than line 24, enter amount overpaid. (Line 27 minus line 24 - if line 24 is negative, enter line 27 here.).....	28	356	.00		
	29	INCOME TAX UNDERPAID. If line 24 is larger than line 27, enter amount underpaid. (Line 24 minus line 27.) (See instructions.).....	29		.00		
Charitable Contributions / Refund Due	30	USE TAX (SALES TAX). (See instructions.).....	30		.00		
	30a	SALES TAX ON CASUAL RENTALS OF LIVING QUARTERS. (See instructions.).....	30a		.00		
	31	CHARITABLE CONTRIBUTIONS and PARK PASSES. (From Maine Schedule CP, line 11.)	31		.00		
	32	NET OVERPAYMENT. (Line 28 minus lines 30, 30a and 31.) – NOTE: If total of lines 30, 30a and 31 is greater than line 28, enter as amount due on line 34a.	32	356	.00		
	33	Amount of line 32 to be CREDITED to 2021 estimated tax. 33a					
				.00 REFUND ➡	33b	356	.00



Example 1 – Massachusetts

(Part-year residents, see special instructions on page 3)		
A	Name of other taxing jurisdiction:	MA
1	Maine adjusted gross income from Form 1040ME, line 16	\$ 100,000
2	Calculate the portion of Maine adjusted gross income sourced to and taxed by the other jurisdiction entered on line A:	
	a. Income sourced to and taxed by other jurisdiction included on Form 1040ME, line 14. See instructions	\$ 23,000
	Income modifications sourced to and taxed by other jurisdiction (Form 1040ME, Schedule 1A and Schedule 1S). Include <u>only</u> amounts attributable to income included on line 2a:	
	b. Additions - Specify	
	c. Subtractions - Specify	
	d. Income sourced to and taxed by other jurisdiction included on Form 1040ME, line 16. Line 2a plus line 2b minus line 2c (if negative, enter zero).	\$ 23,000
3	Percentage of income taxed by other jurisdiction (divide line 2d by line 1 - if line 2d is greater than line 1, enter 1.0000)	0.2300
4	Limitation of Credit:	
	a. Multiply Form 1040ME, line 20 by line 3 above	\$ 1,320
	b. Income taxes paid to other jurisdiction on income shown on line 2d. Do not enter the amount withheld on line 4b. See instructions.	\$ 1,095
5	Allowable Credit, line 4a or 4b, whichever is less. Enter here and on Maine Schedule A, line 12	\$ 1,095




Example 1 – Massachusetts

12. CREDIT FOR INCOME TAX PAID TO OTHER JURISDICTIONS. Enter the amount from line 5 of the worksheet for the Credit for Income Tax Paid to Other Jurisdictions. (Enclose worksheet(s).)*12	1095	.00
13. MAINE SEED CAPITAL CREDIT. (Enclose worksheet.) 13		.00
14. CREDIT FOR EDUCATIONAL OPPORTUNITY- for Maine residents and part-year residents only. (Enclose worksheet.)*14		.00
15. MAINE CAPITAL INVESTMENT CREDIT. (Enclose worksheet.) 15		.00
16. RESEARCH EXPENSE TAX CREDIT. (Enclose worksheet.) 16		.00
17. CARRYFORWARD OF CERTAIN CREDIT AMOUNTS. (Enclose worksheet.) 17		.00
18. PINE TREE DEVELOPMENT ZONE CREDIT - Enter the amount from the Credit Application Worksheet. (Enclose worksheet.) 18		.00
19. EMPLOYER CREDIT FOR FAMILY AND MEDICAL LEAVE..... 19		.00
20. OTHER TAX CREDITS. (Enclose applicable worksheet(s).) 20		.00
21. TOTAL NONREFUNDABLE CREDITS - Add lines 8 through 20. 21	1095	.00
22. MAINE INCOME TAX - Form 1040ME, line 22. 22	5739	.00
23. ALLOWABLE NONREFUNDABLE CREDITS - Amount on line 21 or line 22, whichever is less. Enter here and on Form 1040ME, line 23. 23	1095	.00



Example 2 – Connecticut

Department of Revenue Services
State of Connecticut
(Rev. 02/21)
NRPY 1220W 01 9999



Form CT-1040NR/PY
Connecticut Nonresident and Part-Year
Resident Income Tax Return

2020
CT-1040NR/PY

Taxpayers must sign declaration on reverse side. Complete return in blue or black ink only. Please note that each form is year specific.
To prevent any delay in processing your return, the correct year's form must be submitted to the Department of Revenue Services (DRS).

For January 1 - December 31, 2020, or other tax year beginning - - 2020 and ending - -
M M - D D - Y Y Y Y M M - D D - Y Y Y Y

1 Filing Status - Check only one box.

☒ Single ☐ Head of household ☐ Married filing separately

☐ Married filing jointly ☐ Qualifying widow(er)

Enter spouse's name here and SSN below.

Example 2 – Connecticut

- 2**
1. Federal adjusted gross income from federal Form 1040, Line 11 or federal Form 1040-SR, Line 11
 2. Additions to federal adjusted gross income from *Schedule 1*, Line 40
 3. Add Line 1 and Line 2.
 4. Subtractions from federal adjusted gross income from *Schedule 1*, Line 52
 5. **Connecticut adjusted gross income:** Subtract Line 4 from Line 3.
 6. Income from Connecticut sources from Schedule CT-SI, Line 30
 7. **Enter the greater of Line 5 or Line 6.** If zero or less, go to Line 12 and enter "0."
 8. Income tax on the amount on Line 7 from tax tables or Tax Calculation Schedule: See instructions.
 9. Divide Line 6 by Line 5. If Line 6 is equal to or greater than Line 5, enter 1.0000.
 10. Multiply Line 9 by Line 8.
 11. Credit for income taxes paid to qualifying jurisdictions during resident portion of taxable year — **part-year residents only** (from *Schedule 2*, Line 61)
 12. Subtract Line 11 from Line 10. If Line 11 is greater than Line 10, enter "0."
 13. Connecticut alternative minimum tax from Form CT-6251
 14. Add Line 12 and Line 13.
 15. Total allowable credits from Schedule CT-IT Credit, Part I, Line 11
 16. **Connecticut income tax:** Subtract Line 15 from Line 14. If less than zero, enter "0."
 17. Individual use tax from *Schedule 3*, Line 62: If no tax is due, enter "0."
 18. Add Line 16 and Line 17.

Clip check here. Do not use staples.
Do not send Forms W-2 or 1099, or Schedules CT K-1.

Whole Dollars Only

1.	100,000	.00
2.	0	.00
3.	100,000	.00
4.	0	.00
5.	100,000	.00
6.	25,000	.00
7.	100,000	.00
8.	5,229	.00
9.	.2500	.00
10.	1,307	.00
11.		.00
12.	1,307	.00
13.		.00
14.	1,307	.00
15.		.00
16.	1,307	.00
17.		.00
18.	1,307	.00



Example 2 – Connecticut

19. Enter amount from Line 18.		19. <u>1,307</u> .00	
3 Withholding Schedule: You must complete Columns A, B, and C or your withholding will be disallowed.			
Column A - Employer's federal ID No. from Box b of W-2, or payer's federal ID No. from Form 1099 or Schedule CT K-1		Column B - Connecticut wages, tips, etc.	Column C - Connecticut income tax withheld Check box at left if from Schedule CT K-1.
Forms W-2 and 1099 Information	20a. <input type="checkbox"/>	<input type="checkbox"/>	20a. <input type="checkbox"/> .00
Only enter information from your Forms W-2 and 1099, and Schedules CT K-1 if Connecticut income tax was withheld.	20b. <input type="checkbox"/>	<input type="checkbox"/>	20b. <input type="checkbox"/> .00
	20c. <input type="checkbox"/>	<input type="checkbox"/>	20c. <input type="checkbox"/> .00
	20d. <input type="checkbox"/>	<input type="checkbox"/>	20d. <input type="checkbox"/> .00
	20e. <input type="checkbox"/>	<input type="checkbox"/>	20e. <input type="checkbox"/> .00
	20f. Additional CT withholding from Supplemental Schedule CT-1040WH	<input type="checkbox"/>	20f. <input type="checkbox"/> .00
20. Total Connecticut income tax withheld: Add amounts in Column C, Lines 20a, 20b, 20c, 20d, 20e, and 20f, and enter here.		20. <u>1,147</u> .00	
21. All 2020 estimated tax payments and any overpayments applied from a prior year		21. <input type="checkbox"/> .00	
22. Payments made with Form CT-1040 EXT (request for extension of time to file)		22. <input type="checkbox"/> .00	
22a. Claim of right credit: From Form CT-1040 CRC, Line 6.		22a. <input type="checkbox"/> .00	
22b. Pass-Through Entity Tax Credit: From Schedule CT-PE, Line 1. Schedule must be attached.		22b. <input type="checkbox"/> .00	
23. Total payments and refundable credits: Add Lines 20, 21, 22, 22a, and 22b.		23. <u>1,147</u> .00	
24. Overpayment: If Line 23 is more than Line 19, subtract Line 19 from Line 23.		24. <input type="checkbox"/> .00	
25. Amount of Line 24 overpayment you want applied to your 2021 estimated tax		25. <input type="checkbox"/> .00	
26. Amount of Line 24 overpayment you want applied as a CHET contribution from Schedule CT-CHET, Line 4.		26. <input type="checkbox"/> .00	
26a. Total contributions of refund to designated charities from Schedule 4, Line 63		26a. <input type="checkbox"/> .00	
27. Refund: Subtract Lines 25, 26, and 26a from Line 24. For direct deposit, complete Lines 27a, 27b, and 27c. Direct deposit is not available to first-time filers.		27. <input type="checkbox"/> .00	
27a. Checking <input type="checkbox"/>	Savings <input type="checkbox"/>	27c. Account number	
27b. Routing number		27d. Will this refund go to a bank account outside the U.S.? <input type="checkbox"/>	Yes <input type="checkbox"/>
If you do not elect direct deposit, a refund check will be issued and processing may be delayed.			
5 28. Tax due: If Line 19 is more than Line 23, subtract Line 23 from Line 19.		28. <u>160</u> .00	
29. If late: Enter penalty. Multiply Line 28 by 10% (.10).		29. <input type="checkbox"/> .00	
30. If late: Enter interest. Multiply Line 28 by number of months or fraction of a month late, then by 1% (.01).		30. <input type="checkbox"/> .00	
31. Interest on underpayment of estimated tax from Form CT-2210: See instructions.		31. <input type="checkbox"/> .00	
32. Total amount due: Add Lines 28 through 31.		32. <u>160</u> .00	



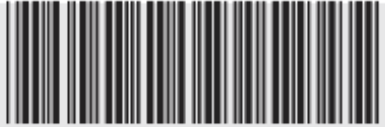
Example 2 – Connecticut

1 <i>Maine Clean Election Fund. Maine Residents Only.</i> Check here if you, or your spouse, if filing jointly, want \$3 to go to this fund. <input type="checkbox"/> You <input type="checkbox"/> Spouse		2 Check here if you were engaged in COMMERCIAL FARMING OR FISHING during 2020..... <input type="checkbox"/>	
3 <input checked="" type="checkbox"/> Single		8 <input checked="" type="checkbox"/> Resident	
4 <input type="checkbox"/> Married filing jointly (Even if only one had income)		8a <input type="checkbox"/> "Safe Harbor" Resident	
5 <input type="checkbox"/> Married filing separately. Enter spouse's social security number and full name above.		9 <input type="checkbox"/> Part-year Resident	
6 <input type="checkbox"/> Head of household (with qualifying person)		10 <input type="checkbox"/> Nonresident	
7 <input type="checkbox"/> Qualifying widow(er) with dependent child (Year spouse died <input type="text"/>)		11 <input type="checkbox"/> Nonresident Alien (Maine Nonresident)	
<input type="checkbox"/> Composite Return (Pass-through Entities ONLY)		11a <input type="checkbox"/> Nonresident Alien (Maine Resident) <input type="checkbox"/> Check here if you are filing Schedule NRH	
		12 CHECK IF: You were Spouse was	
		65 or over 12a <input type="checkbox"/> 12c <input type="checkbox"/>	
		Blind 12b <input type="checkbox"/> 12d <input type="checkbox"/>	
		13 Enter the TOTAL number of EXEMPTIONS . See instructions..... 13 <input type="text" value="1"/>	
		13a Enter the TOTAL number of qualifying children and dependents. Also see Form 1040ME, Schedule A, line 8..... 13a <input type="text"/>	
DO NOT ENTER \$ signs, commas, or decimals:			
14 FEDERAL ADJUSTED GROSS INCOME 14		<input type="text" value="100000"/> .00	
15a INCOME MODIFICATIONS - ADDITIONS. (From Schedule 1A, line 13.)..... 15a		<input type="text"/> .00	
15b INCOME MODIFICATIONS - SUBTRACTIONS. (From Schedule 1S, line 29.)..... 15b		<input type="text"/> .00	
16 MAINE ADJUSTED GROSS INCOME. (Line 14 plus line 15a, minus line 15b.) 16		<input type="text" value="100000"/> .00	
17 DEDUCTION. <input checked="" type="radio"/> Standard (See page 4 of the instructions.) 17		<input type="text" value="9573"/> .00	
<input type="radio"/> Itemized (See Maine Schedule 2 and page 4 of the instructions.)			
18 EXEMPTION. (Multiply line 13 x \$4,300.) 18		<input type="text" value="4300"/> .00	
CAUTION - your exemption amount may be limited. See instructions.			

Continue on page 2




Example 2 – Connecticut

2020 FORM 1040ME, Page 2		 *2002101* 99			
DO NOT ENTER \$ signs, commas, or decimals:					
Calculate Your Tax and Nonrefundable Credits	19	TAXABLE INCOME. (Line 16 minus lines 17 and 18.)	19	86127	.00
	20	INCOME TAX. (Find the tax for the amount on line 19 in the tax table in this booklet or compute your tax using the tax table or tax rate schedules available at www.maine.gov/revenue/tax-return-forms .)	20	5739	.00
	20a	TAX CREDIT RECAPTURE AMOUNTS. (Enclose worksheet(s) - see instructions).	20a		.00
	21	NONRESIDENT CREDIT. (For part-year residents, nonresidents and "Safe Harbor" residents only.) From Schedule NR, line 9 or NRH, line 11 (You MUST attach a copy of your federal return and TDY papers, if applicable.)	21		.00
	22	TOTAL TAX. (Line 20 plus line 20a minus line 21)	22	5739	.00
	23	NONREFUNDABLE TAX CREDITS. (From Maine Schedule A, line 23.)	23	160	.00
	24	NET TAX. (Line 22 minus line 23.) (Nonresidents see instructions.)	24	5579	.00



Example 2 – Connecticut

Tax Payments/Refundable Credits	25 TAX PAYMENTS.		
	a Maine income tax withheld. (Enclose W-2, 1099 and 1099ME forms.).....➔	25a	.00
	b 2020 estimated tax payments and 2019 credit carried forward, extension payments and payments with original return. (Include any REAL ESTATE WITHHOLDING tax payments.).....	25b	5000 .00
	c REFUNDABLE TAX CREDITS. (From Maine Schedule A, line 7.).....	25c	.00
	d Property Tax Fairness Credit (Schedule PTFC/STFC, line 12). (See instructions.)... (For Maine residents and part-year residents only.)	25d	.00
	e Sales Tax Fairness Credit. (Schedule PTFC/STFC, line 13 or 13a.)..... (See instructions.) (For Maine residents and part-year residents only.)	25e	.00
	f TOTAL. (Add lines 25a, b, c, d, and e.).....	25f	5000 .00
	26 If this is an amended return, enter overpayment, if any, on original return or as previously adjusted.....	26	.00
	27 Line 25f minus line 26. (If negative, enter a minus sign in the box to the left of the number.).....	27	5000 .00
	28 INCOME TAX OVERPAID. If line 27 is larger than line 24, enter amount overpaid. (Line 27 minus line 24 - if line 24 is negative, enter line 27 here.).....	28	.00
	29 INCOME TAX UNDERPAID. If line 24 is larger than line 27, enter amount underpaid. (Line 24 minus line 27.) (See instructions.).....	29	579 .00
TAX DUE	34a TAX DUE. (Add lines 29, 30, 30a and 31.) - NOTE: If total of lines 30, 30a and 31 is greater than line 28, enter the difference as an amount due on this line.	34a	579 .00
	b Underpayment Penalty. (Attach Form 2210ME.) Check here if you checked the box on Form 2210, line 17. <input type="checkbox"/>	34b	.00
	c TOTAL AMOUNT DUE. (Add lines 34a and 34b.) (Pay in full with return.)	34c	579 .00

**EZ PAY** at www.maine.gov/revenue or **ENCLOSE CHECK** payable to: Treasurer, State of Maine. **DO NOT SEND CASH.**



Example 2 – Connecticut

(Part-year residents, see special instructions on page 3)		
A	Name of other taxing jurisdiction:	CT
1	Maine adjusted gross income from Form 1040ME, line 16	\$ 100,000
2	Calculate the portion of Maine adjusted gross income sourced to and taxed by the other jurisdiction entered on line A:	
a.	Income sourced to and taxed by other jurisdiction included on Form 1040ME, line 14. See instructions	\$ 25,000
Income modifications sourced to and taxed by other jurisdiction (Form 1040ME, Schedule 1A and Schedule 1S). Include only amounts attributable to income included on line 2a:		
b.	Additions - Specify	
c.	Subtractions - Specify	
d.	Income sourced to and taxed by other jurisdiction included on Form 1040ME, line 16. Line 2a plus line 2b minus line 2c (if negative, enter zero)	\$ 25,000
3	Percentage of income taxed by other jurisdiction (divide line 2d by line 1 - if line 2d is greater than line 1, enter 1.0000)	0.2500
4	Limitation of Credit:	
a	Multiply Form 1040ME, line 20 by line 3 above	\$ 1,435
b	Income taxes paid to other jurisdiction on income shown on line 2d. Do not enter the amount withheld on line 4b. See instructions.	\$ 160
5	Allowable Credit, line 4a or 4b, whichever is less. Enter here and on Maine Schedule A, line 12	\$ 160



Example 2 – Connecticut

12. CREDIT FOR INCOME TAX PAID TO OTHER JURISDICTIONS. Enter the amount from line 5 of the worksheet for the Credit for Income Tax Paid to Other Jurisdictions. (Enclose worksheet(s).)*12	160	.00
13. MAINE SEED CAPITAL CREDIT. (Enclose worksheet.) 13		.00
14. CREDIT FOR EDUCATIONAL OPPORTUNITY- for Maine residents and part-year residents only. (Enclose worksheet.) *14		.00
15. MAINE CAPITAL INVESTMENT CREDIT. (Enclose worksheet.) 15		.00
16. RESEARCH EXPENSE TAX CREDIT. (Enclose worksheet.) 16		.00
17. CARRYFORWARD OF CERTAIN CREDIT AMOUNTS. (Enclose worksheet.) 17		.00
18. PINE TREE DEVELOPMENT ZONE CREDIT - Enter the amount from the Credit Application Worksheet. (Enclose worksheet.) 18		.00
19. EMPLOYER CREDIT FOR FAMILY AND MEDICAL LEAVE..... 19		.00
20. OTHER TAX CREDITS. (Enclose applicable worksheet(s).) 20		.00
21. TOTAL NONREFUNDABLE CREDITS - Add lines 8 through 20. 21	160	.00
22. MAINE INCOME TAX - Form 1040ME, line 22. 22	5739	.00
23. ALLOWABLE NONREFUNDABLE CREDITS - Amount on line 21 or line 22, whichever is less. Enter here and on Form 1040ME, line 23. 23	160	.00



Important Reminders

- **Income tax imposed by the other jurisdiction must be imposed on the individual**
- **Income sourced to the other jurisdiction is the amount of Maine adjusted gross income sourced to the other jurisdiction**
- **Income sourced to the other jurisdiction is limited to that portion of the income on which Maine would impose a tax with respect to a nonresident (determined by application of 36 M.R.S. § 5142)**
- **Taxes paid must be taxes paid after credits (except withholding and estimated payments)**
- **A Form W-2 or Schedule K-1 does not replace the need to attach a copy of the other jurisdiction's return to the Maine return**



Questions?

Income Tax Division

income.tax@maine.gov
(207) 626-8475

Taxpayer Contact Center

taxpayerassist@maine.gov
(207) 624-9784

Timothy Applegate

*Tax Section Manager
Maine Revenue Services*
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Tax Practitioner Hotline

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