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Attachment
Sequence No. 8

WORKSHEET A

Residency Information Worksheet for Nonresidents/Part-year Residents

Enclose with your Form 1040ME

During 2002:

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

WORKSHEET B

Income Allocation Worksheet for Nonresidents/Part-Year Residents

(See instructions on page 13)

Enclose with your Form 1040ME

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

(NOTE: Married persons filing separate Maine income tax returns must complete separate worksheets for <u>each</u> spouse)		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		
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 13 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 26 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 page 13)
Enclose with your Form 1040ME

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
- ▶ 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.	
b.	Holidays	3b.	
c.	Sick Leave	3c.	
d.	Vacation	3d.	
e.	Other non-working days	3e.	
f.	Total non-working days (Add lines 3a through 3e)	3f.	

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.