



2003

Schedule NRC

Income of Nonresident Partners or Shareholders Included in Composite Return

030081200

Enclose with your Schedule 1040C-ME and Form 1040ME

Check here if this is part of an amended return

For tax period 01/01/03 - 12/31/03 or

MM DD YY MM DD YY

Entity Name (As it appears on the 1040C-ME form):

Federal Employer ID No.

1	If partner/shareholder is an individual, enter last name below		First name	MI	Social Security Number	
	_____		_____	_____	_____	
	If partner/shareholder is other than an individual, enter name below		Ownership %	Federal ID number		
	_____		_____	_____		
Address				Partner/shareholder Maine income		
_____				\$	_____	
City		State	ZIP code	Office use only		Nonresident Parter/ shareholder in Composite Return C
_____		_____	_____	_____		_____
2	If partner/shareholder is an individual, enter last name below		First name	MI	Social Security Number	
	_____		_____	_____	_____	
	If partner/shareholder is other than an individual, enter name below		Ownership%	Federal ID number		
	_____		_____	_____		
Address				Partner/shareholder Maine income		
_____				\$	_____	
City		State	ZIP code	Office use only		Nonresident Parter/ shareholder in Composite Return C
_____		_____	_____	_____		_____
3	If partner/shareholder is an individual, enter last name below		First name	MI	Social Security Number	
	_____		_____	_____	_____	
	If partner/shareholder is other than an individual, enter name below		Ownership %	Federal ID number		
	_____		_____	_____		
Address				Partner/shareholder Maine income		
_____				\$	_____	
City		State	ZIP code	Office use only		Nonresident Parter/ shareholder in Composite Return C
_____		_____	_____	_____		_____
4	If partner/shareholder is an individual, enter last name below		First name	MI	Social Security Number	
	_____		_____	_____	_____	
	If partner/shareholder is other than an individual, enter name below		Ownership %	Federal ID number		
	_____		_____	_____		
Address				Partner/shareholder Maine income		
_____				\$	_____	
City		State	ZIP code	Office use only		Nonresident Parter/ shareholder in Composite Return C
_____		_____	_____	_____		_____

SCHEDULE NRC INSTRUCTIONS

WHO MUST FILE THIS SCHEDULE? Partnership/S corporations that have elected to file a composite return on behalf of its nonresident partners or shareholders must complete this schedule.

A partnership/S corporation may elect to report and pay Maine income taxes on behalf of its nonresident partners/shareholders on a composite (block-filing) basis. This method relieves nonresident partners/shareholders of the obligation to each file individual Maine income tax returns based solely on the entity income of the partnership/S corporation. A person who is eligible to participate in the composite filing is a nonresident individual for the entire taxable year, has no Maine-source income other than entity income and does not participate in a filing of a joint return. For more information or to download the composite return, visit our Web site at www.maine.gov/revenue.

Enter the appropriate information for each partner or shareholder included in the composite return. Be sure to enter the ownership interest and distributive income for each person listed. The total shares of income as apportioned to Maine for all partners/shareholders included in Schedule NRC should be equal to the amount on Form 1040C-ME, line 5. If there are more than 4 partners/shareholders, additional forms are available at: www.maine.gov/revenue or by calling 207-624-7894. **ALL PAGES OF THIS SCHEDULE MUST BE INCLUDED WITH SCHEDULE 1040C-ME AND FORM 1040ME. Place the return in the following order:(1) Schedules NRC; (2) Schedule 1040C-ME; (3) Form 1040ME; (4) supporting documentation. Mail to Maine Revenue Services, P.O. Box 1067, Augusta, ME 04332-1067. Returns not placed in this order may not be processed correctly.**

SPECIFIC INSTRUCTIONS

Tax Period. Enter the tax period included in this return.

Entity Name/Federal Employer ID number: Enter the Federal Employer ID number and name of the entity. The Federal Employer ID number and name entered in these boxes must match the Federal Employer ID number and name entered on the Schedule 1040C-ME form.

Partner/shareholder information. Enter one individual or entity per box. Married individuals with joint ownership interest must be listed separately with entity income divided evenly.

Name. For individuals, enter name as it appears on the social security card. For entities, enter name as it appears on the Federal Employer ID documentation provided by the IRS. Grantor trusts that do not have a Federal Employer ID must list the trust in the name and social security number of the beneficiary reporting the income on their Federal income tax return.

Address. The entity must include the current address of all partners/shareholders.

Ownership %. Enter the individual partner's/shareholder's ownership interest as a decimal amount. For example, if ownership interest is 25%, enter .2500.

Partner/Shareholder Maine Income. Enter the dollar amount of the partner's/shareholder's Maine income. Generally, this amount should be equal to the ownership % multiplied by the total Maine income on Form 1040C-ME, line 5. The Partner/shareholder Maine income boxes must be completed even if the income is a negative amount. Show negative amounts with a minus sign in the box to the left of the number. If zero, enter zero. The total of income as apportioned to Maine for all partners/shareholders should equal the amount on line 5 of Schedule 1040C-ME.

Pages. Indicate the total number of Schedule NRC pages included in the return in the space provided on the bottom right hand corner of the form.