WORKSHEET A - Residency Information Worksheet for Part-year Residents/Nonresidents/“Safe Harbor” Residents

Enclose with your Form 1040ME

The following individuals must complete Worksheet A: 1) All part-year residents whether moving into or out of Maine during the tax year; 2) nonresidents and “Safe Harbor” residents who are filing a Maine return for the first time, and 3) former Maine residents who are filing as nonresidents or “Safe Harbor” residents for the first time. Failure to enclose a completed Worksheet A with your 1040ME may delay processing of your return.

1. NAME................................................................................................................................. 1.
   a. Social security number .................................................................................................... 1a.
   b. Date of birth .................................................................................................................. 1b.
   c. Occupation.................................................................................................................... 1c.

During 2016: Unless otherwise indicated, enter “Yes” or “No” on each line.

2. I was domiciled in (Enter state(s)).................................................................................. 2.

3. I was in the military and stationed in (Enter state or country) ........................................ 3.
   a. My designated state of legal residence was (Enter state) ............................................. 3a.

4. The number of days I spent in Maine (for any purpose) was......................................... 4.

5. I own(ed) a home/real property in Maine ....................................................................... 5.
   a. If yes, in what municipality was the property located? ................................................ 5a.
   b. Did you ever apply for a Homestead or Veterans property tax exemption? .............. 5b.
   c. Have you disposed of the property? _______________________________________________ 5c.
      If yes, when? (Yourself:_____________________  Spouse: ____________________ )

6. I became a Maine resident on (Enter Date) .................................................................... 6.
   a. Enter state of prior residence.......................................................................................... 6a.
   b. Registered to vote in Maine ........................................................................................ 6b.
      If yes, when? (Yourself:_____________________  Spouse: ____________________ )
   c. Purchased a home in Maine ....................................................................................... 6c.
      If yes, when? (Yourself:_____________________  Spouse: ____________________ )
   d. Obtained a driver’s license in Maine ............................................................................ 6d.
      If yes, when? (Yourself:_____________________  Spouse: ____________________ )
   e. Registered an auto or other vehicle in Maine ............................................................... 6e.
      If yes, when? (Yourself:_____________________  Spouse: ____________________ )

7. I moved from Maine and became a nonresident (I established a legal residence in another state) (Enter date of move) ................................................................. 7.
   a. Enter new state of residence......................................................................................... 7a.
   b. Registered to vote in my new state of residence............................................................ 7b.
      If yes, when? (Yourself:_____________________  Spouse: ____________________ )
   c. Purchased a home in my new state of residence........................................................... 7c.
      If yes, when? (Yourself:_____________________  Spouse: ____________________ )
   d. Obtained a driver’s license in my new state of residence............................................. 7d.
      If yes, when? (Yourself:_____________________  Spouse: ____________________ )
   e. Registered an auto or other vehicle in my new state of residence............................... 7e.
      If yes, when? (Yourself:_____________________  Spouse: ____________________ )
   f. If married, did your spouse and dependent children (if any) move to your new state of residence? ................................................................. 7f.

8. During period of nonresidency, have you:
   a. Performed any work or services in Maine ................................................................... 8a.
      If yes, list employer. (Yourself:_____________________  Spouse: ____________________ )
   b. Registered an auto or other vehicle in Maine ............................................................... 8b.
   c. Renewed a Maine driver’s license ............................................................................. 8c.
   d. Voted in Maine, in person or by absentee ballot......................................................... 8d.
   e. Attended or sent your children (if any) to a Maine school.......................................... 8e.
   f. Purchased a Maine resident hunting or fishing license ............................................... 8f.
   g. Listed Maine as your legal residence for any purpose .............................................. 8g.
   h. Obtained or renewed any Maine trade or professional licenses or union memberships 8h.

9. If you answered “yes” to question 5 but have not disposed of the property, what use do you intend to make of it and how often (Attach a separate sheet if necessary)?

10. If you answered “no” to question 7(f) please explain the circumstances (Attach a separate sheet if necessary):

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### Income Allocation Worksheet for Part-Year Residents/Nonresidents/“Safe Harbor” Residents

Part-year residents, Nonresidents and “Safe Harbor” residents must complete this worksheet before completing Schedule NR.

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

*Part-year residents must make an entry in Column C if income was earned in another jurisdiction during the period of Maine residency.* Enter below the name of each other jurisdiction and the dates the income was earned in those jurisdictions. Use a separate sheet if additional space is needed.

Name of other jurisdiction _____________________________ Period (mm/yy) From _____________ To _____________

Name of other jurisdiction _____________________________ Period (mm/yy) From _____________ To _____________

Name of other jurisdiction _____________________________ Period (mm/yy) From _____________ To _____________

You must attach a copy of the income tax return(s) filed with the other jurisdiction.

**If necessary, use Worksheet C (Employee Apportionment Worksheet) for Part-Year Residents/Nonresidents/“Safe Harbor” Residents to calculate the amount for line 1, Column E. For a copy of Worksheet C, go to the Maine Revenue Services website at: www.maine.gov/revenue/forms or call (207) 624-7894 (to order).**

NOTE: See instructions at www.maine.gov/revenue/forms on how to use Worksheet B, line 15 entries to complete line 1 of Schedule NR.
**INSTRUCTIONS for WORKSHEET B**

**Income Allocation Worksheet for Part-year Residents/Nonresidents/“Safe Harbor” Residents**

Part-year resident, nonresident and “Safe Harbor” resident individuals must complete Worksheet B to calculate Maine-source income for the entire taxable year. Married persons filing separate Maine income tax returns must complete separate Worksheets B.

**Part-Year Residents:** If you are unable to determine the exact amount of income, other than wages, earned during the period of Maine residency, divide the total income earned by 12 and multiply the result by the number of months you were a resident. This method can be used to allocate interest, dividends, pension or annuity distributions or other income received from intangible sources. Generally, this method cannot be used to determine Maine-source business income, rental income, or capital gains since this income is determined on the basis of where the business activity occurs or the location of the property.

**Column A – Federal Income.** Enter the amounts of income as reported on your federal return. Part-year resident, nonresident and “Safe Harbor” resident individuals must complete this column.

**Column B – Maine Resident Period.** Part-year residents, enter the portion from column A received during the period you were a Maine resident. If you were a nonresident of Maine for the entire year or a “Safe Harbor” resident, skip columns B and C and complete columns D and E.

**Column C – Resident Period, income earned outside Maine.** Part-year residents only - enter income from column B that you received while a resident of Maine that was earned outside Maine.

**Column D – Nonresident Period.** Enter income from column A that you received during the period you were a nonresident or “Safe Harbor” resident of Maine. Part-year resident, nonresident and “Safe Harbor” resident individuals must complete this column.

**Column E – Nonresident Period Maine-source Income.** Part-year resident, nonresident and “Safe Harbor” resident individuals must complete this column. Enter income from column D that you received while a nonresident or “Safe Harbor” resident that was derived from or connected with Maine sources (described above).

If necessary, use Worksheet C (Employee Apportionment Worksheet) at [www.maine.gov/revenue/forms](http://www.maine.gov/revenue/forms) to calculate the amount for column E, line 1.

**Instructions for using Worksheet B to complete Schedule NR, line 1.**

1. Enter Worksheet B, column A, line 15 on Schedule NR, line 1, box A.
2. Add Worksheet B, column B, line 15 to Worksheet B, column E, line 15. Enter the total on Schedule NR, line 1, box B.
3. Subtract Worksheet B, column E, line 15 from Worksheet B, column D, line 15. Enter the result on Schedule NR, line 1, box C.
4. Follow the instructions for Schedule NR in order to complete lines 2 through 9 on Schedule NR.