



SCHEDULE A
FORM 1041ME
2005

ADJUSTMENTS TO TAX

Enclose with your Form 1041ME



Name as shown on Form 1041ME

Estate/Trust EIN

_____ - _____

Section 1. TAX ADDITIONS:

- 1. **RETIREMENT PLAN DISTRIBUTIONS** - Enter the amount from federal Form 1041, Schedule G, line 1b \$ _____ x .15 1 _____, _____ **.00**
- 2a. Enter the Maine Minimum Tax from the Maine Minimum Tax Worksheet (See instructions on page 14) 2a _____, _____ **.00**
- 2b. Enter the amount of Pine Tree Development Zone Credit from the Credit Application Worksheet 2b _____, _____ **.00**
- 2c. **MAINE MINIMUM TAX** - Subtract line 2b from line 2a 2c _____, _____ **.00**
- 3. **TOTAL ADDITIONS** - Add lines 1 and 2c 3 _____, _____ **.00**

Section 2. TAX CREDITS (see instructions for details):

- 4. **CREDIT FOR INCOME TAX PAID TO OTHER JURISDICTIONS** - From 1041ME, Schedule 3, line 5 4 _____, _____ **.00**
- 5. **MAINE SEED CAPITAL CREDIT (Enclose worksheet-see instructions)** 5 _____, _____ **.00**
- 6. **EMPLOYER-ASSISTED DAY CARE CREDIT (Enclose worksheet-see instructions)** 6 _____, _____ **.00**
- 7. **FOREST MANAGEMENT PLANNING CREDIT** (Supporting documentation **MUST** be included) 7 _____, _____ **.00**
- 8. **RESEARCH EXPENSE TAX CREDIT (Enclose worksheet-see instructions)** 8 _____, _____ **.00**
- 9. **RESEARCH & DEVELOPMENT SUPER CREDIT (Enclose worksheet-see instructions)** 9 _____, _____ **.00**
- 10. **HIGH-TECHNOLOGY CREDIT (Enclose worksheet-see instructions)** 10 _____, _____ **.00**
- 11. **MAINE MINIMUM TAX CREDIT (Enclose Maine Minimum Tax Worksheet)** 11 _____, _____ **.00**
- 12. **BIOFUEL PRODUCTION CREDIT (Enclose worksheet-see instructions)** 12 _____, _____ **.00**
- 13. **PINE TREE DEVELOPMENT ZONE CREDIT** - Enter the amount from the Credit Application Worksheet (**Enclose worksheet-see instructions**) 13 _____, _____ **.00**
- 14. **OTHER TAX CREDITS** - List _____ (**See instructions**) ... 14 _____, _____ **.00**
- 15. **TOTAL CREDITS** - Add lines 4 through 14 15 _____, _____ **.00**
- 16. **MAINE INCOME TAX** - 1041ME, page 1, line 4 plus Schedule A, line 1 above 16 _____, _____ **.00**
- 17. **ALLOWABLE CREDITS** - Amount on line 15 or line 16, whichever is less 17 _____, _____ **.00**
- 18. **TOTAL TAX ADJUSTMENTS** - Line 3 minus line 17 (may be positive or negative). Enter here and on Form 1041ME, page 1, line 5 18 _____, _____ **.00**

2005

INCOME SCHEDULE FOR NONRESIDENT TRUSTS AND ESTATES OR RESIDENT TRUSTS AND ESTATES WITH NONRESIDENT BENEFICIARIES

SCHEDULE NR FORM 1041ME

A copy of federal Form 1041 must be attached to this Schedule

Name as shown on Form 1041ME

Estate/Trust EIN

	A FEDERAL	B MAINE-SOURCE
1. DISTRIBUTABLE NET INCOME (DNI): <u>Column A:</u> Federal Form 1041, Schedule B, line 7. 1 <u>Column B:</u> Maine-source portion of amount in Column A.		
2. TRUST/ESTATE PORTION OF DNI: Column A and Column B: From Schedule 2, Column 3, line f. (Note: If less than zero, enter 0.0000. If greater than 100, enter 1.0000) 2	_ . _ _ _ _ _	_ . _ _ _ _ _
3. Multiply line 1 by line 2. 3		
4. BENEFICIARY PORTION OF DNI: Subtract line 3 from line 1 (Enter the result from Column B on Schedule 2, Column 6, line g). 4		
5. NON-DISTRIBUTABLE NET INCOME <u>Column A:</u> Subtract federal Form 1041, line 19 and federal Form 1041, Schedule B, line 7 from federal Form 1041, line 17. <u>Column B:</u> Maine-source portion of amount in Column A (NOTE: Column B may be larger than the amount shown in column A). 5		
6. Add line 3 and line 5. 6		
7. FIDUCIARY ADJUSTMENT: <u>Column A:</u> Enter amount from Form 1041ME, Schedule 1, line 3. <u>Column B:</u> Maine-source portion of amount in Column A. 7		
8. EXEMPTION: <u>Column B:</u> Federal Form 1041, line 20. 8		
9. MAINE TAXABLE INCOME: Line 6 plus or minus line 7 minus line 8. Also enter this amount on Form 1041ME, line 3. 9		

GENERAL INSTRUCTIONS

(see page 16 for more information)

Schedule NR is used to determine the Maine taxable income of a nonresident estate or trust and the taxable income of nonresident beneficiaries of a resident estate or trust. Generally, Maine taxable income of a nonresident estate or trust is the Maine-source portion of its federal taxable income. The nonresident beneficiaries are taxed on their share of the Maine-source distributable net income. Resident beneficiaries are taxed on their entire share of the trust or estate income as though the trust or estate were resident.

- Step 1.** Complete Schedules 1 and 2 on Form 1041ME, page 2.
- Step 2.** Complete Schedule NR, lines 1-6. For lines 1 and 5, Column B, attach a schedule showing the calculation of Maine-source income.
- Step 3.** Complete Schedule NR, lines 7 through 9. Include on line 7, Column B, the net amount of Maine-source additions included on Schedule 1, line 1g and subtractions included on Schedule 1, line 2h that are related to the income shown on Schedule NR, line 6, Column B.
- Step 4.** Complete Form 1041ME, page 1.