

**SCHEDULE A**  
**FORM 1041ME**  
**2008**

**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. **CREDIT FOR EDUCATIONAL OPPORTUNITY (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. **MEDIA 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

2008

INCOME SCHEDULE FOR
NONRESIDENT ESTATES AND TRUSTS OR RESIDENT
ESTATES AND TRUSTS WITH NONRESIDENT OR "SAFE
HARBOR" RESIDENT 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

Table with 2 columns: A FEDERAL, B MAINE-SOURCE. Rows include: 1. DISTRIBUTABLE NET INCOME (DNI); 2. ESTATE/TRUST PORTION OF DNI; 3. Multiply line 1 by line 2; 4. BENEFICIARY PORTION OF DNI; 5. NON-DISTRIBUTABLE NET INCOME; 6. Add line 3 and line 5; 7. FIDUCIARY ADJUSTMENT; 8. EXEMPTION; 9. MAINE TAXABLE INCOME.

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 and "safe harbor" resident beneficiaries of a resident estate or trust.

- 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.