

# WORKSHEET A

## Residency Information Worksheet for Nonresidents/Part-year 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 who are filing a Maine return for the first time, and 3) former Maine residents who are filing as nonresidents for the first time. Failure to enclose a completed Worksheet A with your 1040ME may delay processing of your return.**

	1.	1a.	1b.	1c.	Yourself	Spouse
1. NAME .....	1.				_____	_____
a. Social security number .....	1a.				_____	_____
b. Date of birth .....	1b.				_____	_____
c. Occupation .....	1c.				_____	_____
<b>During 2004: - Unless otherwise indicated, enter "Yes" or "No" on each line.</b>						
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 is (Enter state) .....	3a.				_____	_____
4. The number of days I spent in Maine (for any purpose) is .....	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. Since moving out of Maine, 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):					_____	_____

## 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 <b>must</b> complete separate worksheets for each 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 (Employee Apportionment Worksheet) for Nonresidents/Part-Year Residents to calculate the amount for line 1, Column E.** For a copy of Worksheet C go to the Maine Revenue Service web site at: [www.maine.gov/revenue](http://www.maine.gov/revenue) (select Forms/Publications) or call (207) 624-7894 (to order).