

WORKSHEET B

Income Allocation Worksheet for Nonresidents/Part-Year Residents

(See instructions on pages 12 and 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 must 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							

***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 Nonresidents/Part-Year Residents to calculate the amount for line 1, Column E.** For a copy of Worksheet C, go to Maine Revenue Services web site at: www.maine.gov/revenue/forms or call (207) 624-7894 (to order).

NOTE: See instructions on pages 12 and 13 on how to use Worksheet B, line 15 entries to complete line 1 of Schedule NR or Schedule NRH.