

**SCHEDULE A  
FORM 1041ME  
2004**

**ADJUSTMENTS TO TAX**

Enclose with your Form 1041ME



00

\*0409114\*

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

# 2004

## INCOME SCHEDULE FOR NONRESIDENT TRUSTS OR ESTATES

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

## SCHEDULE NR FORM 1041ME

Name as shown on Form 1041ME

Estate/Trust EIN

	A FEDERAL	B MAINE	C NON-MAINE
<b>1. INCOME:</b>			
a. Interest and Dividends (Column A: federal Form 1041, lines 1 & 2a)..... 1a			
b. Business Income or Loss (Column A: federal Form 1041, line 3) Name of Business and EIN: _____ _____ 1b			
c. Capital Gains/Losses (Column A: federal Form 1041, line 4) Description of property: _____ _____ 1c			
d. Rents, Royalties, Partnership Income, Income from Other estates and Trusts. (Column A: federal Form 1041, line 5). List the kind and location of each rental real estate property: _____ _____ 1d			
e. Farm Income/Loss (Column A: federal Form 1041, line 6) ..... 1e			
f. Ordinary Gain/Loss (Column A: federal Form 1041, line 7) Description of Property: _____ 1f			
g. Other Income (Column A: federal Form 1041, line 8) Description: _____ 1g			
h. Total Income (combine lines 1a-1g) ..... 1h			
<b>2. RATIO OF MAINE INCOME:</b> Column B: line 1h, column B divided by line 1h, column A ..... 2		_ . _ _ _ _	
<b>3. FEDERAL DEDUCTIONS:</b> Column A: federal Form 1041, lines 16 and 19. Column B: Column A multiplied by line 2, column B ..... 3			
<b>4. FIDUCIARY ADJUSTMENT:</b> Enter in column B the amount from Form 1041ME, Schedule 1, line 3 derived from Maine sources. .... 4			
<b>5. TOTAL MAINE INCOME:</b> Line 1h, column B minus line 3, column B plus or minus line 4. Also enter this amount on Form 1041ME, Schedule 2, line g, column 6. .... 5			
6. Enter the percentage from Form 1041ME, Schedule 2, column 3, line f as a decimal. .... 6		_ . _ _ _ _	
<b>7. TRUST/ESTATE PORTION OF MAINE INCOME:</b> Line 5 multiplied by line 6. .... 7			
<b>8. EXEMPTION:</b> Federal Form 1041, line 20 ..... 8			
<b>9. MAINE TAXABLE INCOME:</b> Line 7 minus line 8. Also enter this amount on Form 1041ME, line 3 ..... 9			