



2005

SCHEDULE NRC

INCOME OF NONRESIDENT PARTNERS OR SHAREHOLDERS INCLUDED IN COMPOSITE RETURN



\*0500802\*

Enclose with Schedule 1040C-ME and Form 1040ME. Page \_\_\_ of \_\_\_.

For tax period 01/01/05 to 12/31/05 or MM / DD / 0 5 to MM / DD / YY

Check here if part of amended return \_\_\_

Entity Name (As it appears on Schedule 1040C-ME)

Federal Employer ID No.

1		2		3		4	
If partner/shareholder is an individual, enter last name above		If partner/shareholder is an individual, enter last name above		If partner/shareholder is an individual, enter last name above		If partner/shareholder is an individual, enter last name above	
First name	MI						
Social Security Number		Social Security Number		Social Security Number		Social Security Number	
If partner/shareholder is other than an individual, enter name above		If partner/shareholder is other than an individual, enter name above		If partner/shareholder is other than an individual, enter name above		If partner/shareholder is other than an individual, enter name above	
Ownership %		Ownership %		Ownership %		Ownership %	
Federal ID number		Federal ID number		Federal ID number		Federal ID number	
Address		Address		Address		Address	
City		City		City		City	
State		State		State		State	
ZIP code		ZIP code		ZIP code		ZIP code	
\$		\$		\$		\$	
Partner/shareholder Maine income		Partner/shareholder Maine income		Partner/shareholder Maine income		Partner/shareholder Maine income	
Office use only		Office use only		Office use only		Office use only	
Nonresident partner/shareholder in Composite Return		Nonresident partner/shareholder in Composite Return		Nonresident partner/shareholder in Composite Return		Nonresident partner/shareholder in Composite Return	
C		C		C		C	

# SCHEDULE NRC INSTRUCTIONS

**WHO MUST FILE THIS SCHEDULE?** Partnerships/S corporations that have elected to file a composite return on behalf of participating eligible persons must complete this schedule. For a definition of “eligible person,” see Schedule 1040C-ME instructions under “Who may be included in a composite return.”

A partnership/S corporation may elect to report and pay Maine income taxes on behalf of participating eligible persons on a composite (block-filing) basis. This method relieves participating eligible persons of the obligation to file Maine income tax returns based solely on the entity income of the partnership/S corporation. For more information or to download the composite return, visit our web site at [www.maine.gov/revenue](http://www.maine.gov/revenue).

Enter the appropriate information for each partner or shareholder included in the composite return. Enter the ownership percentage and Maine income for each partner or shareholder listed. The total Maine income for all participating partners/shareholders should equal Form 1040C-ME, line 5. If there are more than four participating partners or shareholders, additional forms are available at [www.maine.gov/revenue/forms](http://www.maine.gov/revenue/forms) (select Partnership/S Corporation) or by calling 207-624-7894.

**ALL PAGES OF THIS SCHEDULE MUST BE INCLUDED WITH SCHEDULE 1040C-ME AND FORM 1040ME. Place the return in the following order: (1) Schedule(s) NRC; (2) Schedule 1040C-ME; (3) Form 1040ME; (4) supporting documentation. Mail to Maine Revenue Services, P.O. Box 1067, Augusta, ME 04332-1067. Returns not placed in this order may not be processed correctly.**

## SPECIFIC INSTRUCTIONS

**Pages.** Indicate the total number of Schedule NRC pages being filed with Schedule 1040C-ME.

**Tax Period.** Enter the same tax period as shown on Schedule 1040C-ME.

**Entity Name/Federal Employer ID number:** Enter the Federal Employer ID number and name of the entity. The Federal Employer ID number and name entered in these boxes must match the Federal Employer ID number and name entered on Schedule 1040C-ME.

**Partner/shareholder information.** Enter only one partner/shareholder per box. Married individuals with joint ownership interest must be listed separately with entity income divided evenly.

**Name.** For individuals, enter name as it appears on the social security card. For entities, enter name as it appears on the Federal Employer ID documentation provided by the IRS. Grantor trusts that do not have a Federal Employer ID number must list the trust in the name and social security number of the beneficiary reporting the income on their Federal income tax return.

**Address.** Enter the current address for each partner/shareholder.

**Ownership Percentage.** Enter each partner’s/shareholder’s level of ownership interest in the entity. For example, if ownership interest is 25%, enter 25.00%.

**Partner/Shareholder Maine Income.** Enter the dollar amount of the partner’s/shareholder’s Maine income. Generally, this amount is equal to the ownership % multiplied by Form 1040C-ME, line 5. The partner/shareholder Maine income line must be completed even if the income is a negative amount. Show negative amounts with a minus sign in the box to the left of the number. If zero, enter zero. The total Maine income for all partners/shareholders should equal Schedule 1040C-ME, line 5.