



2008

SCHEDULE NRC

INCOME OF NONRESIDENT PARTNERS OR SHAREHOLDERS INCLUDED IN COMPOSITE RETURN



0800802

99

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

For tax period 01/01/08 to 12/31/08 or ___ / ___ / ___ 0 8 to ___ / ___ / ___

Check here if part of amended return: ___

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

Federal Employer ID No.

1	
If partner/shareholder is an individual, enter last name	First name MI Social Security Number
If partner/shareholder is other than an individual, enter name here	Distributive Share % Federal ID Number
Address	\$ Partnership/shareholder Maine Income
City State ZIP Code	Office Use Only Nonresident partner/shareholder in Composite return: C
2	
If partner/shareholder is an individual, enter last name	First name MI Social Security Number
If partner/shareholder is other than an individual, enter name here	Distributive Share % Federal ID Number
Address	\$ Partnership/shareholder Maine Income
City State ZIP Code	Office Use Only Nonresident partner/shareholder in Composite return: C
3	
If partner/shareholder is an individual, enter last name	First name MI Social Security Number
If partner/shareholder is other than an individual, enter name here	Distributive Share % Federal ID Number
Address	\$ Partnership/shareholder Maine Income
City State ZIP Code	Office Use Only Nonresident partner/shareholder in Composite return: C
4	
If partner/shareholder is an individual, enter last name	First name MI Social Security Number
If partner/shareholder is other than an individual, enter name here	Distributive Share % Federal ID Number
Address	\$ Partnership/shareholder Maine Income
City State ZIP Code	Office Use Only Nonresident partner/shareholder in Composite return: 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.

- An “eligible person” is a nonresident individual for the entire taxable year who elects to participate in the composite filing and who has no Maine-source income other than entity income. Resident partners/shareholders may not participate in a composite filing. Also, an individual may not participate in a composite filing if he or she files married joint for federal income tax purposes and the individual’s spouse has Maine-source income unrelated to the entity. A nonresident Electing Small Business Trust (ESBT) or grantor trust may also be an eligible person if the trust has no other Maine-source income other than entity income.

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 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. Additional forms are available at www.maine.gov/revenue/forms (select Partnership/S Corporation) or by calling 207-624-7894.

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.

Distributive Share Percentage. Enter each partner’s/shareholder’s distributive share in the entity. For example, if distributive share 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 distributive share percentage 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.

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; and
- (4) Supporting documentation.

Returns not placed in this order may not be processed correctly.



Mail to:

Maine Revenue Services, P.O. Box 1067, Augusta, ME 04332-1067.