

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

	Yourself	Spouse
1. NAME.....	1.	_____
a. Social security number .....	1a.	_____
b. Date of birth .....	1b.	_____
c. Occupation.....	1c.	_____
<b>During 2020: 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 was (Enter state) .....	3a.	_____
4. The number of days I spent in Maine (for any purpose) was.....	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. During period of nonresidency, 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 Part-Year Residents/Nonresidents/"Safe Harbor" Residents

(See instructions at [www.maine.gov/revenue/tax-return-forms](http://www.maine.gov/revenue/tax-return-forms)) - Enclose with your Form 1040ME

Part-year residents, Nonresidents and "Safe Harbor" residents **must** complete this worksheet before completing Schedule NR.

(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 (Part-year residents, Nonresidents and "Safe Harbor" 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. Taxable amount of 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 Part-Year Residents/Nonresidents/"Safe Harbor" Residents to calculate the amount for line 1, Column E.** For a copy of Worksheet C, go to the Maine Revenue Services website at: [www.maine.gov/revenue/tax-return-forms](http://www.maine.gov/revenue/tax-return-forms) or call (207) 624-7894 (to order).

**NOTE: See instructions at [www.maine.gov/revenue/tax-return-forms](http://www.maine.gov/revenue/tax-return-forms) on how to use Worksheet B, line 15 entries to complete line 1 of Schedule NR.**