

MEMBER/RECIPIENT		Maine Pass-through Withholding		2015 Form 1099ME											
a Name, address and ZIP code:		<input type="checkbox"/> CORRECTED (if checked)		1 Maine income tax withheld directly by the entity listed in box c. (Do not include Real Estate Withholding)											
b Member/Recipient ID number:				2 Maine income tax withheld by lower tier entities											
ENTITY/PAYER		3 Real estate withholding payments		4 Lower tier entity information											
c Name, address and ZIP code:															
d Type of entity: <input type="checkbox"/> Partnership/LLC <input type="checkbox"/> S Corporation <input type="checkbox"/> Other															
e Entity federal identification number:															
f Contact information: Name: Phone number:															
				<table border="1"> <thead> <tr> <th>Name</th> <th>EIN</th> </tr> </thead> <tbody> <tr> <td>a)</td> <td></td> </tr> <tr> <td>b)</td> <td></td> </tr> <tr> <td>c)</td> <td></td> </tr> <tr> <td>d)</td> <td></td> </tr> </tbody> </table>		Name	EIN	a)		b)		c)		d)	
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a)															
b)															
c)															
d)															

PURPOSE OF FORM

Form 1099ME is used to report withholding of Maine income tax from Maine source distributive income for a nonresident owner of a pass-through entity. This form includes only the amount withheld from the recipient shown in boxes a & b. Form 1099ME is not used to report wage withholding or estimated income tax payments. Affected members must submit this form with their Maine income tax return to establish the amount withheld for the year and reported on Form 941P-ME, Schedule 2P - Pass-through Entity Withholding Listing. For more information about pass-through entity withholding, refer to the MRS web site at www.maine.gov/revenue/incomeestate.

RECIPIENT INSTRUCTIONS

The amounts in boxes 1 and 2 represent Maine income taxes paid on your behalf by the pass-through entity listed in box c or 4. You may claim credit for these amounts on your Maine income tax return. To receive credit, you must enter the total of boxes 1 and 2 as withholding on your 2015 Maine income tax return. Your share of this entity's income will be reported to you separately on federal Schedule K-1.

The amount in box 3 is your share of income taxes withheld from the purchase price of Maine property sold by the entity during the year. The buyer of the property has remitted the withheld tax to Maine Revenue Services. The amount reported in box 3 **cannot** be claimed as withholding on your Maine income tax return; instead, it must be claimed as an estimated tax payment.

NOTE: You will not receive credit for the amounts reported in boxes 1 - 3 unless a copy of this form is attached to your Maine income tax return.

ENTITY INSTRUCTIONS

After the end of the calendar year and by the following January 31st, the pass-through entity must provide to each affected member a copy of Form 1099ME (available at www.maine.gov/revenue/forms or by calling 207-624-7894), showing the pass-through entity Maine income tax withheld for the year. The pass-through entity is not required to submit a copy of this form to Maine Revenue Services.

Instructions continued on next page.



ENTITY INSTRUCTIONS continued

Box d. Type of entity. Check the appropriate box for the entity's business type.

Box 1. Enter the amount of income tax withheld from **this member's share** of the entity's Maine source income for calendar year 2013. Include only the amount withheld by the entity listed in box c from this individual member. This amount must also be reported on Schedule 2P of Form 941P-ME filed with Maine Revenue Services for the year. Do not include wage withholding, real estate withholding or any other type of withholding or estimated payments.

Box 2. If the entity listed in box c received one or more Forms 1099ME from another (lower tier) entity that withheld and remitted Maine income tax, enter in box 2 **this member's share** of the withholding included in boxes 1 & 2 of the Forms 1099ME issued by the lower tier entity.

A tiered entity structure exists when a pass-through entity is a member/owner of another pass-through entity. If the owned (lower tier) entity has Maine source income, it is required to withhold income tax from the Maine source income distributable to the owner (upper tier) entities that are not domiciled in Maine. At the end of the year, the lower tier entity must provide the upper tier entity a Form 1099ME showing the amount of the withholding for the year. The upper tier entity then provides each of its members a Form 1099ME reflecting the member's share of tax withheld directly by the upper tier entity in box 1 and the member's share of the tax withheld by lower tier entities in box 2.

Box 3. If the entity sold Maine real property during the year that was subject to Maine real estate withholding (REW), enter in box 3 this member's share of the amount withheld. Include only **this member's share** of the REW payment from box 12 of Form REW-1.

Box 4. Enter the name and EIN of the entities from which the entity listed in box c received a Form 1099ME for 2015.