

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.

	1.	1a.	1b.	1c.	Yourself	Spouse
1. NAME.....	1.					
a. Social security number	1a.					
b. Date of birth	1b.					
c. Occupation.....	1c.					
Unless otherwise indicated, enter "Yes" or "No" on each line. During 2023:						
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):						

Name(s) as shown on Form 1040ME

Your Social Security Number

____ - ____ - ____

WORKSHEET B

Income Allocation Worksheet for Part-Year Residents/Nonresidents/Safe Harbor Residents

(See instructions at 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. 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.

Note: See instructions at www.maine.gov/revenue/tax-return-forms on how to use Worksheet B, line 15 entries to complete line 1 of Schedule NR.