

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.