



Credit for Income Tax Paid to Other Jurisdiction Worksheet for Tax Year 2023 36 M.R.S. § 5217-A

Enclose with Form 1040ME.
Also enclose a copy of the income tax return filed with the other jurisdiction.

Taxpayer Name: _____ SSN: _____

(Part-year residents, see special instructions on page 3)

A. Name of other taxing jurisdiction: _____

1. Maine adjusted gross income from Form 1040ME, line 16 1. _____

2. Calculate the portion of Maine adjusted gross income sourced to and taxed by the other jurisdiction entered on line A:

a. Income sourced to and taxed by other jurisdiction included on Form 1040ME, line 14.
See instructions..... 2a. _____

Income modifications sourced to and taxed by other jurisdiction (Form 1040ME, Schedule 1A and Schedule 1S). **Include only amounts attributable to income included on line 2a:**

b. Additions - Specify _____ 2b. _____

c. Subtractions - Specify _____ 2c. _____

d. Income sourced to and taxed by other jurisdiction included on Form 1040ME, line 16.
Line 2a plus line 2b minus line 2c (if negative, enter zero). 2d. _____

3. Percentage of income taxed by other jurisdiction (divide line 2d by line 1 - if line 2d is greater than line 1, enter 1.0000)..... 3. ____ . ____ _

4. Limitation of Credit:

a. Maine tax on income also taxed by other jurisdiction (multiply Form 1040ME, line 20 by line 3 above). 4a. _____

b. Income taxes **paid** to other jurisdiction on income shown on line 2d 4b. _____
Do not enter the amount withheld on line 4b. See instructions.

5. Allowable Credit, line 4a or 4b, whichever is less. Enter here and on Maine Schedule A, line 12..... 5. _____

• **Taxpayers who claim credit for income tax paid to more than one other jurisdiction:** The credit for each jurisdiction must be computed separately. Use a separate worksheet for each jurisdiction. Print the name of the other jurisdiction on line A. Add the line 5 results together and enter the total on Maine Schedule A, line 12. **Enclose with your Form 1040ME. You must also enclose a copy of the income tax return filed with the other jurisdiction.**

Note: MRS may request additional information supporting the credit claimed before the return can be processed.