

Name(s) as shown on Form 1040ME

Your Social Security Number

_____ - _____ - _____

Attachment
Sequence No. 11

WORKSHEET C

Employee Apportionment Worksheet

(Use only if necessary for completing line 1 of Worksheet B. See instructions on back.)
Enclose with your Form 1040ME

USE THIS WORKSHEET ONLY IF YOU DO NOT KNOW THE EXACT AMOUNT OF COMPENSATION EARNED IN AND OUTSIDE MAINE. Part-year Residents/Nonresidents/Safe Harbor Residents: Complete this worksheet if you have compensation derived from Maine and non-Maine sources. An allowance will be permitted for days worked outside Maine for purposes of determining Maine-source compensation. **Note:** Part-year residents may not apportion income earned while residents of Maine.

The following individuals cannot use Worksheet C. Instead, see MRS Rule 806 for guidance on apportioning income to Maine.

- ▶ Salespersons
- ▶ Self-employed individuals
- ▶ Professional athletes
- ▶ Entertainers

NAME OF EMPLOYER: _____

1. Wages, salaries, tips, and other compensation. (Enter only compensation that needs to be apportioned. Part-year residents, enter only income earned while a nonresident of Maine)1.

2. Total days in the year employed by employer (365 or number of days during employment period - see instructions. Part-year residents, enter only number of days employed while a nonresident of Maine).....2.

3. Non-working days: (Part-year residents, enter only number of days employed while a nonresident of Maine).

a. Saturdays and Sundays not worked 3a.	
b. Holidays 3b.	
c. Sick Leave 3c.	
d. Vacation 3d.	
e. Other non-working days 3e.	
f. Total non-working days (Add lines 3a through 3e)..... 3f.	

4. Total days worked during the period you were a nonresident or a safe harbor resident of Maine (Subtract line 3f from line 2)4.
5. Total days during nonresident or safe harbor resident period you worked outside Maine5.
6. Total days during nonresident or safe harbor resident period you worked in Maine6.

7. Percentage of days worked in Maine 7. .
(Line 6 ÷ line 4)

8. Maine-Source Compensation during nonresident or safe harbor resident period
(Line 1 \$ _____ x line 7 .) =8.
(Include this amount on Worksheet B, line 1, Column E)

9. Non-Maine-Source Compensation during nonresident or safe harbor resident period
(Line 1 minus line 8).9.