



**Maine Revenue Services  
Nonresident Member Affidavit and Agreement  
to Comply with Maine Income Tax**

1. I am a nonresident member of a pass-through entity with Maine-source income.

Member's name: \_\_\_\_\_

2. Member's address: \_\_\_\_\_

3. Member's social security number or taxpayer identification number: \_\_\_\_\_

4. The pass-through entity for which this affidavit and agreement applies:

Pass-through entity's name: \_\_\_\_\_

Pass-through entity's address: \_\_\_\_\_

Pass-through entity's taxpayer identification number: \_\_\_\_\_

5. I agree that I am subject to the personal jurisdiction of the State of Maine and its agencies and courts for the purpose of determining and collecting Maine income taxes due, including estimated taxes, together with any related interest and penalties.

6. I agree to timely file appropriate returns and make payment of all Maine income taxes, including estimated payments, required by law. If the entity completing this affidavit (member listed in item 1) is an upper-tier pass-through entity, the entity agrees to withhold Maine income tax from its members in accordance with 36 M.R.S. § 5250-B and MRS Rule 803.06 or to obtain exemptions from the withholding requirement in accordance with MRS Rule 803.06 and the instructions for Form 941P-ME.

7. This agreement is binding upon my heirs, representatives, assigns, successors, executors and administrators.

8. I understand and agree that Maine Revenue Services may revoke the pass-through entity withholding exemption at any time it determines that I am not abiding by the terms of this agreement.

9. I authorize Maine Revenue Services to disclose to the entity named in paragraph 4 of any failure on my part to timely file appropriate returns and/or make payment of all Maine income taxes required by law.

*Under penalties of perjury, I declare that I have examined this form and statements and to the best of my knowledge and belief they are true, correct and complete.*

\_\_\_\_\_  
Signature of member

\_\_\_\_\_  
Date

\_\_\_\_\_  
Printed name

This affidavit must be held by the pass-through entity. It is not necessary to submit a new affidavit each year. The affidavit will remain in force continuously as long as the member retains an ownership interest in the pass-through entity and it is not revoked. The affidavit is automatically revoked if for any reason the pass-through entity does not include the nonresident member on the Schedule 3P submitted with the Maine annual pass-through entity return (Form 941P-ME). A revoked affidavit must be retained by the pass-through entity for at least three years after the year in which it is revoked.