

SCHEDULE A INSTRUCTIONS, continued

Corporations and partnerships making certified quality child-care investments qualify for a credit equal to 30% of up to \$30,000 of eligible expenditures. Individual taxpayers making certified quality child care investments of no less than \$10,000 qualify for a credit equal to \$1,000 each year for 10 years, plus \$10,000 at the end of the 10-year period. The credit is nonrefundable; however, unused credit amounts may be carried forward until exhausted. The Maine Department of Health and Human Services ("DHHS"), Office of Child Care and Head Start certifies eligible investments.

Attach a copy of the certificate when claiming this credit. For questions about quality child care and the certification process, call DHHS, Office of Child Care and Head Start at (207) 287-5099.

• **WIND POWER GENERATOR CREDIT.*** A community wind power generator that is certified by the Public Utilities Commission is

entitled to an income tax credit for ten consecutive years following the commencement of operation. The credit is equal to the tax associated with the taxable income of the wind power generator. Qualified generators may also be eligible for sales tax exemptions and/or reimbursements. Effective August 23, 2006.

Line 17. ALLOWABLE CREDITS. These credits are not refundable. The credits, except for the Pine Tree Development Zone Tax Credit, cannot be applied against the Maine Minimum Tax. The total credits claimed cannot exceed the Maine regular income tax otherwise due for the taxable year.

***Complete the worksheets at www.maine.gov/revenue/forms when claiming any of these credits. Attach the worksheet(s) to the Maine return.**

SCHEDULE NR INSTRUCTIONS

A **nonresident** estate/trust is subject to Maine income tax only on income derived from sources within Maine. See 36 M.R.S.A. § 5142 (nonresident taxable income) and MRS Rule No. 806 (nonresident individual income tax). This includes the following:

1. Salaries and wages earned working in Maine, including all taxable benefits such as annual and sick leave;
2. Distributive share of income (loss) from partnerships and S Corporations operating in Maine;
3. Shares of estate and trust income derived from Maine sources;
4. Income (loss) attributed to the ownership or disposition of real or tangible personal property in Maine;
5. Maine-source gain (or loss) from sale of a partnership interest. **NOTE:** To determine the gain or loss from the sale of a partnership interest attributable to Maine, divide the original cost of all tangible property of the partnership located in Maine by tangible property everywhere. Tangible property includes real estate, inventory and equipment. If you don't know these amounts, contact the partnership. If more than 50% of the partnership's assets consist of intangibles, the gain (or loss) is allocated to Maine based on the sales factor of the partnership. Divide the sales in Maine for the last full tax year of the partnership preceding the year of sale by the total sales

for that same year. Multiply the result by the gain or loss on the sale of the partnership interest reported on the federal return. "Sales" for purposes of computing the sales factor are defined in Rule No. 801(.08); and

6. Maine State Lottery or Tri-State Lottery winnings from tickets purchased within Maine on or after July 13, 1993, including payments received from third parties for the transfer of rights to future proceeds related to Maine State Lottery or Tri-state Lotto tickets purchased in Maine plus all other income from gambling activity conducted in Maine on or after June 29, 2005.

Except for #5 above, income from intangible sources, such as interest, dividends, pensions, annuities, gains or losses attributable to intangible personal property, is not Maine-source income **unless** it is attributable to a business, trade, profession or occupation carried on in Maine.

NOTE: Resident estates or trusts with nonresident or "Safe Harbor" resident beneficiaries must complete a pro forma Schedule NR (as if the estate or trust were a nonresident estate or trust) in order to complete Column 6 of Schedule 2. Enter on Schedule 2, line g, Column 6 the amount from Schedule NR, line 4, Column B. Attach a copy of the pro forma Schedule NR to the Maine income tax return for the estate or trust.

See Form 1041ME, Schedule NR for specific instructions.

NOTE: Use the form below only if you are making a payment and filing Form 1041ME on extension.

**2007
1041ME-EXT**

STATE OF MAINE EXTENSION PAYMENT VOUCHER for FIDUCIARY INCOME TAX



Pay *electronically* using **Maine EZ Pay** at www.maine.gov/revenue and eliminate the need to file 1041ME-EXT or mail this completed form to make your extension payment.

Please Type or Print	NAME OF ESTATE OR TRUST	ESTATE/TRUST EIN	
	NAME AND TITLE OF FIDUCIARY OR TRUSTEE	FIDUCIARY SSN OR EIN (do not enter / or -)	
	ADDRESS OF FIDUCIARY (NUMBER and STREET)	AMOUNT OF PAYMENT	
	CITY STATE ZIP CODE	\$	
			NOTE: Write your EIN or social security number on your check.



Detach this voucher and mail with check or money order payable to "TREASURER, STATE OF MAINE" to: Maine Revenue Services, P.O. Box 9114, Augusta, ME 04332-9114.