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# 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.	<input style="width: 100%; height: 20px;" type="text"/>
b. Holidays .....	3b.	<input style="width: 100%; height: 20px;" type="text"/>
c. Sick Leave .....	3c.	<input style="width: 100%; height: 20px;" type="text"/>
d. Vacation .....	3d.	<input style="width: 100%; height: 20px;" type="text"/>
e. Other non-working days.....	3e.	<input style="width: 100%; height: 20px;" type="text"/>
f. Total non-working days (Add lines 3a through 3e).....	3f.	<input style="width: 100%; height: 20px;" type="text"/>

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 Maine .....5.

6. Total days during nonresident or safe harbor resident period you worked in Maine .....6.

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.

## INSTRUCTIONS for WORKSHEET C - Employee Apportionment Worksheet

Use only if necessary for completing line 1 of Worksheet B. If your employer requires you to work both inside and outside Maine **and you do not know the actual amount of income you earned in Maine**, you must apportion your income so that only the amount attributable to Maine will be taxed by Maine. Do not complete this worksheet if you know the actual amount of income earned in and outside Maine. *If you have more than one job requiring the use of the worksheet, complete a separate worksheet for each job.* **Note:** Part-year residents may **not** apportion income earned while a resident of Maine. **Use Worksheet C only for the period you were a nonresident or safe harbor resident of Maine.**

The following nonresident and safe harbor resident individuals must apportion their income in accordance with Rule 806:

- 1) Salespersons whose compensation depends upon sales, at least some of which take place outside of Maine;
- 2) Self-employed individuals carrying on a trade or business in Maine and elsewhere;
- 3) Professional athletes for events held in Maine; **or**
- 4) Entertainers with Maine-source entertainment income.

**Line 1. Wages, Salaries, Tips, Other Compensation.** Enter only compensation earned both inside and outside Maine that needs to be apportioned. If you have more than one job requiring the use of the worksheet, complete a separate worksheet for each job. Part-year residents, enter only income earned while a nonresident of Maine.

**Line 2. Total Days Employed.** Enter total number of days employed during the year related to the compensation shown on line 1. Include Saturdays, Sundays, holidays, vacation and sick days, and days worked. For example, if, for the compensation shown on line 1, you worked for Company A from August 1 through December 31, enter "153" on line 2. Part-year residents, enter only the number of days employed while a nonresident of Maine.

**Lines 3a - 3f. Non-working Days.** Enter your non-working days. Your non-working days are days you were not required to work, such as Saturdays, Sundays, holidays, sick days, vacation, and leave with or without pay. Part-year residents, enter only non-working days during the period you were a nonresident of Maine.

**Line 6. Working Days Inside Maine.** Enter the number of days you worked in Maine. Working days do not include days you were not required to work, such as holidays, sick days, vacations, and paid or unpaid leave. If you spent a working day partly in Maine and partly outside Maine, treat the day as having been spent one-half in Maine.

**Line 8. Maine-source Compensation.** Multiply line 1 by line 7. Enter the result here and include on Worksheet B, line 1, Column E.