



Form 1065ME/1120S-ME
SCHEDULE PSI

Complete only for partners/ shareholders who are corporations,
partnerships, or nonresident individuals/estates/trusts
Do not submit photocopies of this form. Do not use red ink.



\*1100806\*

Partnership or S Corporation Name

Federal Employer ID Number

Partner/Shareholder Name

Address

City

State

ZIP Code

Social Security Number

Federal EIN

Distributive Share % % Amended return

Full-year nonresident individual/estate/trust
Corporation or partnership

NOTE: Do not file Schedule PSI for resident individuals/
estates/trusts.

This partner/shareholder is participating in a composite filing.

- 1. This partner's/shareholder's Maine-source income or loss items (see instructions) ..... 1. .00
2. This partner's/shareholder's Maine-source deduction items (see instructions) ..... 2. .00
3. This partner's/shareholder's Maine income or loss (line 1 minus line 2) ..... 3. .00

LEAVE THIS SPACE BLANK.
DO NOT WRITE IN THE BOX.

INSTRUCTIONS

New for 2011. Form 1065ME/1120S-ME (Maine Information Return for Partnerships and S
Corporations) and Schedule PSI (Income of Nonresident Partners/Shareholders) have been
changed. Among other changes, Form 1065ME/1120S-ME, line 3 has been replaced with a
single new question. Lines related to Maine income modifications have been eliminated. Also,
the filing requirements for Schedule PSI have changed. See "Who Must File" below.

WHO MUST FILE. Entities with 100 or fewer members who are not individuals or who are
nonresident individuals must complete and attach Schedule PSI for each of those members.
In addition, entities with more than 100 members must complete a Schedule PSI for each
member participating in a composite return. Do not file Schedule PSI if all partners or
shareholders are Maine resident individuals/estates/trusts. Additional Schedules PSI are
available at www.maine.gov/revenue/forms or by calling 207-624-7894.

In addition, entities should provide Maine tax information to all partners/shareholders to
assist them in properly completing their Maine income tax forms. This information is not
required to be provided to partners/shareholders on Schedule PSI.

Partnerships and S corporations must file an amended Form 1065ME/1120S-ME and Maine
Schedules PSI within 180 days of any change to the entity's net income or to the distributive
share of partners or shareholders. Generally, a claim for credit or refund by a partner or
shareholder arising from an amended Form 1065ME/1120S-ME must be filed within 3 years
from the extended due date for filing Form 1065ME/1120S-ME.

SPECIFIC INSTRUCTIONS

Entity/Partnership/Shareholder Information

- Enter the business name and federal employer identification number.
• Check if the Schedule PSI is for an amended return.
• Enter partner/shareholder name, address and social security number or federal EIN.
• Check whether the partner/shareholder is a full-year nonresident individual/estate/trust, or
a corporation or partnership.

- Check if the partner/shareholder is participating in a composite return that has been or will
be filed by the entity. Generally, only full-year nonresident individuals may participate in a
composite filing.

LINE 1. This partner's/shareholder's Maine-source income or loss items.

NOTE: Complete line 1 only for partners/shareholders who are full-year nonresident
individuals/estates/trusts.

A. Partnerships. For nonresident partners, multiply the sum of lines 1-11 from this partner's
federal Schedule K-1 by the Maine apportionment factor on Form 1065ME/1120S-ME, line
4, column C. Enter the result on this line.

B. S Corporations. For nonresident shareholders, multiply the sum of lines 1-10 from this
shareholder's federal Schedule K-1 by the Maine apportionment factor on Form 1065ME/
1120ME-ME, line 4, column C. Enter the result on this line.

LINE 2. This partner's/shareholder's Maine-source deduction items.

NOTE: Complete line 2 only for partners/shareholders who are full-year nonresident
individuals/estates/trusts.

A. Partners. Multiply the sum of lines 12 and 13 on this partner's federal Schedule K-
1 (excluding itemized deductions reportable on federal Form 1040, Schedule A, qualified
production activity income (code P) and w-2 wages related to domestic production gross
receipts (code R)) by the Maine apportionment factor on Form 1065ME/1120S-ME line 4,
column C. Enter the result on this line.

B. Shareholders. Multiply the sum of lines 11 and 12 from this shareholder's federal
Schedule K-1 (excluding itemized deductions reportable on federal Form 1040, Schedule A,
qualified production activity income (code P) and w-2 wages related to domestic production
gross receipts (code R)) by the Maine apportionment factor on Form 1065ME/1120S-ME,
line 4, column C. Enter the result on this line.

LINE 3. This partner's/shareholder's Maine income or loss. Complete line 3 only for
partners/shareholders who are full-year nonresident individuals/estates/trusts.