

**§5224-A. Return of part-year resident**

If an individual changes that individual's status as a resident individual or nonresident individual during the taxable year, the individual shall file a nonresident return pursuant to section 5220, subsection 2. That individual's tax shall be computed, pursuant to section 5111, subsection 4, as if that individual were a nonresident individual, except that the numerator of the apportionment ratio shall be comprised of the individual's Maine adjusted gross income, as defined in section 5102, subsection 1-C, paragraph A, for the portion of the taxable year during which that individual was a resident, plus that individual's Maine adjusted gross income as defined in section 5102, subsection 1-C, paragraph B, for the portion of the taxable year during which that individual was a nonresident. The part-year resident shall also be entitled to the credit provided by section 5217-A, computed as if the individual's Maine adjusted gross income for the entire year were comprised only of that portion which is attributed to the portion of the year during which that individual was a resident. [PL 1989, c. 596, Pt. J, §5 (AMD).]

**SECTION HISTORY**

PL 1979, c. 711, §H8 (NEW). PL 1985, c. 783, §41 (RPR). PL 1987, c. 504, §36 (AMD). PL 1989, c. 596, §J5 (AMD).

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