18-125 C.M.R. ch. 807, § 01 - Definitions

A. **Nonresident.** "Nonresident" means, for individual income tax purposes, a natural person who is not a Maine "resident individual" as that term is defined by 36 M.R.S. §5102(5).
B. **Part-year resident.** "Part-year resident" means, for individual income tax purposes, a natural person who is domiciled in Maine for less than a full taxable year and who is not a statutory resident in that year.
C. **Permanent place of abode.** "Permanent place of abode" means a house, apartment, residential care facility, dwelling place, or other residence that an individual maintains as a household for the entire tax year, whether or not that individual owns it. The term does not include a seasonal camp or cottage that is used only for vacations or a dormitory room used by a student during the school year. A place of abode is not considered "permanent" if it is maintained only during a temporary stay in Maine for the accomplishment of a particular purpose.
D. **Resident.** "Resident" means, for individual income tax purposes, a natural person who is a Maine "resident individual" as that term is defined by 36 M.R.S. §5102(5).
E. **Safe harbor resident.** "Safe harbor resident" means a natural person who is domiciled in Maine, but who is not treated as a resident individual of Maine for income tax purposes.
F. **Statutory resident.** "Statutory resident" means a natural person who is a resident individual in accordance with 36 M.R.S. §5102(5)(B).

Notes

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