

**SCHEDULE NR**  
**FORM 1040ME**  
**2000**

**NONRESIDENTS AND PART-YEAR RESIDENTS ONLY**  
 (See instructions on back)

**000211600**

This schedule must be enclosed with your completed Form 1040ME.  
 If part-year resident, enter dates you were a Maine Resident  
 from \_\_\_\_\_ to \_\_\_\_\_ .

Name(s) as shown on Form 1040ME

Your Social Security Number

**WHO MUST FILE SCHEDULE NR?** Nonresident and part-year resident individuals who have income not taxable by Maine **and** who use the same filing status on the Maine return as used on the federal return. See page 22 for specific line-by-line instructions.

**DO NOT FILE SCHEDULE NR IF:** All your income is taxable by Maine **or** if your federal filing status is "Married filing joint" and you elect to file "Single" on the Maine return (see instructions for Schedule NRH on page 24). **You do not have to complete Schedule NR if you qualify for the low-income tax credit.**

**YOU MUST ENCLOSE A COMPLETE COPY OF YOUR FEDERAL RETURN, including all schedules and worksheets. Enclose copies of W-2 forms from other states or temporary duty (TDY) papers to support entries in Column C. If you filed your federal return using the IRS Telefile system, attach a copy of your Telefile worksheet to your Maine income tax return.**

**NOTE:** Maine Rev. Serv. **Rule 806** provides further tax guidance for nonresidents of Maine in the following areas: thresholds that determine when a nonresident individual must file a Maine income tax return, types of income subject to taxation, deduction of losses, apportionment of income to Maine, return form to be used, determination of taxable income for spouses filing as single individuals, and determination of tax credits for spouses filing as single individuals. For a copy of Maine Rev. Serv. Rule 806 contact Maine Revenue Services, Income/Estate Tax Division, 24 State House Station, Augusta, Maine 04333-0024 or call 1 (207) 624-7894 or visit our Web site at <http://janus.state.me.us/revenue/>.

1 INCOME:	A FEDERAL	B MAINE	C NON-MAINE
a Wages, Salaries, Other Employee Compensation .....			
b Interest and Dividends .....			
c Business and Farm Income (Loss) .....			
d Capital Gain (Loss) .....			
e Other Income (except state income tax refunds) (Loss) .....			
f Total Income: add lines 1a, 1b, 1c, 1d and 1e. Enter result here .....			

2 **RATIO OF INCOME:** Divide line 1f, Column C by line 1f, Column A (If less than 0, enter 0.0000. If greater than 100, enter 1.0000) .....

**COMPLETE THIS SECTION ONLY IF YOU HAVE FEDERAL INCOME ADJUSTMENTS**

3 **FEDERAL INCOME ADJUSTMENTS — NON-MAINE-SOURCE ONLY:** Multiply amount on federal Form 1040, line 32, or Form 1040A, line 18 by the percentage listed on line 2. Enter result here .....

4 **FEDERAL ADJUSTED GROSS INCOME — NON-MAINE-SOURCE ONLY:** Line 1f, Column C minus line 3 .....

**COMPLETE THIS SECTION ONLY IF YOU HAVE INCOME MODIFICATIONS (Form 1040ME, line 15 and line 15a)**

5 **INCOME MODIFICATIONS — NON-MAINE-SOURCE ONLY:**

a Additions - Specify .....

b U.S. Government Bond Interest .....

c Other — Specify .....

d Total Modifications: line 5a minus lines 5b and 5c (may be a negative amount) .....

6 **NON-MAINE ADJUSTED GROSS INCOME:** Add or subtract line 5d to or from line 4 .....

7 **RATIO OF MAINE ADJUSTED GROSS INCOME:** Divide amount on line 6 by amount from Form 1040ME, line 16. (If less than 0%, enter 0.0000. If greater than 100, enter 1.0000.) .....

8 **TAX SUBTOTAL: Enter from Form 1040ME, line 20 plus line 21 (except for minimum tax) minus line 22 minus Maine Schedule A, lines 5 - 7** .....

9 **NONRESIDENT CREDIT:** Multiply amount on line 8 by line 7. Enter result here and on Form 1040ME, line 25 .....

## **SCHEDULE NR**

### **GENERAL INSTRUCTIONS**

A nonresident individual is subject to Maine income tax on taxable income derived from sources within Maine. 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; and
5. Maine State Lottery or Tri-State Lottery winnings from tickets purchased within Maine on or after July 13, 1993.

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 or profession carried on in Maine.

A part-year resident is subject to Maine income tax on all income received while a resident of Maine, plus any income derived from Maine sources during the period of nonresidence.

**NOTE:** Maine Rev. Serv. **Rule 806** provides further tax guidance for nonresidents of Maine in the following areas: thresholds for determining when a nonresident individual must file a Maine income tax return, types of income subject to taxation, deduction of losses, apportionment of income to Maine, return form to be used, determination of taxable income for spouses filing as single individuals, and determination of tax credits for spouses filing as single individuals. For a copy of Maine Rev. Serv. Rule 806 contact Maine Revenue Services, Income/Estate Tax Division, 24 State House Station, Augusta, Maine 04333-0024 or call 1 (207) 624-7894 or visit our Web site at <http://janus.state.me.us/revenue/>.

### **SPECIFIC INSTRUCTIONS**

#### **STEP 1 — Complete Form 1040ME, lines 1 through 24.**

**Find the amount of Maine income tax as if you were a full-year Maine resident.** To do this, complete Form 1040ME, lines 1 through 24. Use your total federal adjusted gross income on line 14.

#### **STEP 2 — Complete Schedule NR to compute your Nonresident Credit.**

**Line 1. Enter your income on lines 1a through 1e.** List your total federal income in Column A. In Column B, list only your Maine source income. List your non-Maine-source income in Column C.

On line 1e, Other Income, list income from federal Form 1040 (lines 7-21) or 1040A (lines 7-14b) not included on lines 1a, 1b, 1c and 1d. However, do not include taxable state and local refunds from line 10 of federal Form 1040.

**Line 2. RATIO OF INCOME.** Divide your total non-Maine-source income on line 1f, Column C, by your total federal income on line 1f, Column A. If this ratio is less than 0, enter 0.0000. If it is greater than 100, enter 1.0000.

**Line 3. FEDERAL INCOME ADJUSTMENTS — NON-MAINE-SOURCE ONLY.** Complete this section only if you have federal income adjustments on federal Form 1040, line 32, or federal Form 1040A, line 18. Multiply your total federal income adjustments by the percentage listed on line 2 of Schedule NR.

**Line 4. FEDERAL ADJUSTED GROSS INCOME — NON-MAINE-SOURCE ONLY.** Subtract line 3 from line 1f, Column C.

**Line 5. MODIFICATIONS — NON-MAINE-SOURCE ONLY.** Use this section only if you have income modifications entered on Form 1040ME, line 15 and/or line 15a. Enter your modifications to income from non-Maine sources. For details of these modifications see the instructions for Schedule 1 on page 16 of this booklet. Do not include taxable refunds of state and local taxes.

**Line 6. NON-MAINE ADJUSTED GROSS INCOME.** Add or subtract your total modifications, line 5d to or from line 4.

**Line 7. RATIO OF MAINE ADJUSTED GROSS INCOME.** Divide the amount of your non-Maine adjusted gross income, line 6, by your total Maine adjusted gross income from Form 1040ME, line 16. If this ratio is less than 0, enter 0.0000. If it is greater than 100, enter 1.0000.

**Line 8. TAX SUBTOTAL.** Enter your tax subtotal. This is Form 1040ME, line 20 plus line 21 (except minimum tax) minus line 22 minus Maine Schedule A, lines 5 - 7.

**Line 9. NONRESIDENT CREDIT.** Multiply amount on line 8 by the percentage on line 7. This is your Nonresident Credit. Enter the result here and on Form 1040ME, line 25.

**Enclose a COMPLETE copy of your federal return, including all schedules and worksheets. Enclose W-2 forms from other states or temporary duty (TDY) papers to support entries in Column C. If you filed your federal return using the IRS Telefile system, attach a copy of your Telefile worksheet to your Maine income tax return.**