

Schedule NR
Form 1040ME
2024

Schedule for Calculating the Nonresident Credit
Part-Year Residents, Nonresidents and
Safe Harbor Residents Only



Attachment Sequence No. 8

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? Part-year resident, nonresident and safe harbor resident individuals who are required to file a Maine return, but have income not taxable by Maine **and** use the same filing status on the Maine return as used on the federal return. See reverse side for instructions.

Do NOT file Schedule NR if all your income is taxable by Maine **or** if your federal filing status is "Married filing jointly" and you elect to file "Single" on the Maine return (use Schedule NRH available at maine.gov/revenue/tax-return-forms).

You MUST enclose a complete copy of your federal tax return, including all schedules and worksheets. Enclose copies of W-2 forms from other states or temporary duty (TDY) papers to support your entry on line 1c.

IMPORTANT: If required, complete Worksheets A and B available at maine.gov/revenue/tax-return-forms before completing Schedule NR.

1. INCOME

- a. Federal income. From Worksheet B, line 15, column A 1a. .00
- b. Maine income. Worksheet B, line 15, column B plus Worksheet B, line 15, column E 1b. .00
- c. Non-Maine income. Worksheet B, line 15, column D minus Worksheet B, line 15, column E 1c. .00

- 2. **RATIO OF INCOME:** Divide line 1c by line 1a and enter the result here. Except, if non-Maine-source income (line 1c) is negative, enter 0.0000 or if line 1c is positive and Maine-source income (line 1b) is negative, enter 1.0000 2. .

COMPLETE THIS SECTION ONLY IF YOU HAVE FEDERAL INCOME ADJUSTMENTS

- 3. **FEDERAL INCOME ADJUSTMENTS — NON-MAINE-SOURCE ONLY:** Multiply amount on federal Form 1040 or Form 1040-SR, line 10 by the percentage listed on line 2. Enter result here 3. .00

- 4. **FEDERAL ADJUSTED GROSS INCOME — NON-MAINE-SOURCE ONLY:** Subtract line 3 from Line 1c 4. .00

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

- 5. **INCOME MODIFICATIONS — NON-MAINE-SOURCE ONLY.** Enter only amounts attributable to your non-resident period. See instructions.
 - a. Additions — Specify 5a. .00
 - b. Subtractions — Specify 5b. .00
 - c. Total Modifications: line 5a minus line 5b (may be a negative amount) 5c. .00

- 6. **NON-MAINE ADJUSTED GROSS INCOME:** Line 4 plus or minus line 5c 6. .00

- 7. **RATIO OF MAINE ADJUSTED GROSS INCOME:** Divide line 6 by the amount from Form 1040ME, line 16 and enter result here. Except, if line 6 is negative, enter 0.0000 or if line 6 is greater than the amount on Form 1040ME, line 16, enter 1.0000 7. .

- 8. **MAINE INCOME TAX: Enter from Form 1040ME, line 20** 8. .00

- 9. **NONRESIDENT CREDIT:** Multiply amount on line 8 by line 7. Enter result here and on Form 1040ME, line 21 9. .00