

Schedule NR
Form 1040ME
2023

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

This schedule must be enclosed with your **completed Form 1040ME**.

Attachment Sequence No. **8**

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 www.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 in Box C.

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

1. INCOME — (If required, complete and attach Worksheets A and B available at www.maine.gov/revenue/tax-return-forms):

Box A - From Worksheet B, line 15, column A

Box B - From Worksheet B, line 15, column B plus column E

Box C - From Worksheet B, line 15, column D minus column E

Box A
FEDERAL

Box B
MAINE

Box C
NON-MAINE

\$	\$	\$
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2. RATIO OF INCOME: Divide line 1, Box C by line 1, Box A and enter the result here. Except, if non-Maine-source income (line 1, Box C) is negative, enter 0.0000 or if line 1, Box C is positive and Maine-source income (line 1, Box B) is negative, 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 or Form 1040-SR, line 10 by the percentage listed on line 2. Enter result here.....

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

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 _____

b. Subtractions — Specify _____

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

6. NON-MAINE ADJUSTED GROSS INCOME: Add or subtract your income modifications, line 5c, to or from line 4.....

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.....

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

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