

Schedule NR  
Form 1040ME  
**2024**

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



99

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 99999999 to 99999999

Name(s) as shown on Form 1040ME

Your Social Security Number

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

999 99 9999

**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](http://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](http://maine.gov/revenue/tax-return-forms) before completing Schedule NR.

**1. INCOME**

- a. Federal income. From Worksheet B, line 15, column A..... 1a. 999999999.00
- b. Maine income. Worksheet B, line 15, column B plus Worksheet B, line 15, column E..... 1b. 999999999.00
- c. Non-Maine income. Worksheet B, line 15, column D minus Worksheet B, line 15, column E..... 1c. 999999999.00

- 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. 9 . 9 9 9 9

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. 999999999.00

- 4. FEDERAL ADJUSTED GROSS INCOME — NON-MAINE-SOURCE ONLY:** Subtract line 3 from Line 1c ..... 4. 999999999.00

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 XXXXXXXXXXXXXXXXXXXX ..... 5a. 999999999.00
  - b. Subtractions — Specify XXXXXXXXXXXXXXXXXXXX ..... 5b. 999999999.00
  - c. Total Modifications: line 5a minus line 5b (may be a negative amount)..... 5c. 999999999.00

- 6. NON-MAINE ADJUSTED GROSS INCOME:** Line 4 plus or minus line 5c..... 6. 999999999.00

- 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. 9 . 9 9 9 9

- 8. MAINE INCOME TAX: Enter from Form 1040ME, line 20** ..... 8. 999999999.00

- 9. NONRESIDENT CREDIT:** Multiply amount on line 8 by line 7. Enter result here and on Form 1040ME, line 21 ..... 9. 999999999.00