

Schedule NR  
Form 1040ME  
**2025**

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



99

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](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.  .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

## **Part-Year Resident, Nonresident, and Safe Harbor Resident Instructions**

Enclose Schedule NR and Worksheets A and B (and Worksheet C, if used) with your Maine return, Form 1040ME. Include a COMPLETE copy of your federal tax return, including all schedules and worksheets. Enclose W-2 forms from other states and temporary duty (TDY) papers to support your entry on line 1c.

Nonresident individuals, including individuals who were nonresidents for only part of the year and safe harbor resident individuals, who have Maine-source income may owe a Maine income tax. See page 3 of the individual income tax booklet for residency information.

The Maine tax is determined by first calculating a tax amount as if the part-year resident, nonresident or safe harbor resident were a Maine resident for the entire year and then reducing that amount by a "nonresident credit." The Maine tax is calculated on the basis of the nonresident's or safe harbor resident's entire federal adjusted gross income and the Maine income modifications, itemized or standard deduction, personal exemption amount and credits. The nonresident credit is based on the amount of non-Maine-source income. The nonresident credit is calculated on Schedule NR or Schedule NRH and entered on Form 1040ME, line 21.

**Note:** Nonresident minimum taxability thresholds: A nonresident individual working in Maine as an employee is not required to pay a Maine tax or file a Maine return on income from personal services unless that individual works in Maine for more than 12 days and earns or derives income from all Maine sources totaling more than \$3,000. Up to 24 days performing certain personal services, such as training and site inspections, are not counted against the 12-day threshold. Also, generally, a nonresident individual present in Maine for business for no more than 12 days and earning no more than \$3,000 from business activity in Maine is not required to pay a Maine tax or file a Maine income tax return on that income. Compensation or income directly related to a declared state disaster or emergency is exempt from Maine tax if the taxpayer's only presence in Maine is for the sole purpose of providing disaster relief. For more information, see 36 M.R.S. §§ 5142 (8-B) and 5220(2) and MRS Rule 806 available on the MRS website at [maine.gov/revenue](http://maine.gov/revenue) (select *Laws and Rules*).

**Military Service Member Spouse:** The income of a military spouse for the performance of services in Maine will not be treated as Maine-source income subject to Maine income taxation if the military spouse is not a resident or domiciliary of Maine (i.e., elects to retain residency in another state under the federal Military Spouse Residency Relief Act or the Veterans Auto and Education Improvement Act), the military spouse is located in Maine solely to be with the service member, the service member is located in Maine in compliance with military orders, and the service member and the spouse have the same state of residency or domicile.

### **Income Subject to Maine Income Tax:**

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. A **nonresident** or **safe harbor resident** is subject to Maine income tax on taxable income derived from sources within Maine. For a description of Maine-source income, see MRS Rule 806 available at [maine.gov/revenue](http://maine.gov/revenue) (select *Laws and Rules*) or the Instructional Pamphlets for Schedule NR or NRH at [maine.gov/revenue/tax-return-forms](http://maine.gov/revenue/tax-return-forms).

### **Should I file Schedule NR or Schedule NRH?**

You must file Schedule NR if you are a part-year resident, a nonresident, or a safe harbor resident individual required to file a Maine return, have income not taxable to Maine, and are using the same filing status used on your federal return.

Instead of filing Schedule NR, you may elect to file single on the Maine return using Schedule NRH if your filing status on your federal return is married filing jointly and your residency status is different from that of your spouse or both you and your spouse are nonresidents of Maine or safe harbor residents, but only one of you has Maine-source income. The nonresident or safe harbor resident spouse with no Maine-source income does not have to file a Maine return. Do not use Schedule NRH if your filing status on your federal return is single, head-of-household, or married filing separately.

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### **Specific Instructions:**

**STEP 1 — If required, complete and enclose Worksheets A and B available at [maine.gov/revenue/tax-return-forms](http://maine.gov/revenue/tax-return-forms) before completing Schedule NR.**

**STEP 2 — Complete Form 1040ME, lines 1 through 20a.**

**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 20a. Use your total federal adjusted gross income on line 14.

**STEP 3 — Complete Schedule NR to compute your Nonresident Credit.**

**Line 1. Enter your income from Worksheet B on line 1.** List your total federal income on line 1a. On line 1b, list only your Maine-source income. List your non-Maine-source income on line 1c.

**Line 2. RATIO OF INCOME.** Divide your total non-Maine-source income on line 1c, by your total federal income on line 1a. 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.

**Line 3. FEDERAL INCOME ADJUSTMENTS — NON-MAINE-SOURCE ONLY.** Complete this section only if you have federal income adjustments from non-Maine sources on federal Form 1040 or Form 1040-SR, line 10. Enter the total federal income adjustments from non-Maine sources; otherwise, 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 1c.

**Line 5. MODIFICATIONS — NON-MAINE-SOURCE ONLY.** Use this section only if you have income modifications entered on Form 1040ME, line 15a or line 15b. Enter your modifications to income from non-Maine sources received while you were a nonresident of Maine. For details on these modifications, see the instructions for Form 1040ME, Schedules 1A and 1S available at [maine.gov/revenue/tax-return-forms](http://maine.gov/revenue/tax-return-forms). Do not include taxable refunds of state and local taxes. Prorate the pension deduction (Form 1040ME, Schedule 1S, line 4) based on the percentage of qualified pension income received as a nonresident or a safe harbor resident.

**Line 6. NON-MAINE ADJUSTED GROSS INCOME.** Add or subtract your income modifications, line 5c, 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. 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.

**Line 8. MAINE INCOME TAX.** Enter the Maine income tax from Form 1040ME, line 20.

**Line 9. NONRESIDENT CREDIT.** Multiply the amount on line 8 by the percentage on line 7. This is your Nonresident Credit. Enter the result here and on Form 1040ME, line 21.