

SCHEDULE NR
FORM 1040ME
2001

**SCHEDULE for CALCULATING the NONRESIDENT CREDIT
NONRESIDENTS AND PART-YEAR RESIDENTS ONLY**

010211600

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

□	□	□	-	□	□	-	□	□	□
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WHO MUST FILE SCHEDULE NR? Nonresident and part-year 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 page 5 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 6). **You do not have to complete Schedule NR if you qualify for the low-income tax credit** (See instructions for Form 1040ME, line 22).

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.

IMPORTANT: Complete Worksheets A and B before completing Schedule NR or Schedule NRH.

	<u>Box A</u> FEDERAL	<u>Box B</u> MAINE	<u>Box C</u> NON-MAINE
1 INCOME — (Complete and attach Worksheets A and B on page 7):	\$	\$	\$
2 RATIO OF INCOME: Divide line 1, Box C by line 1, Box 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 1, Box C minus line 3	_____		
COMPLETE THIS SECTION ONLY IF YOU HAVE INCOME MODIFICATIONS (Form 1040ME, line 15)			
5 INCOME MODIFICATIONS — NON-MAINE-SOURCE ONLY:			
a Additions — Specify _____	_____		
b Deductions — Specify _____	_____		
c Total Modifications: line 5a minus line 5b (may be a negative amount)	_____		
6 NON-MAINE ADJUSTED GROSS INCOME: Add or subtract line 5c 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 lines 22 and 28d 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	_____		

