

Schedule for Apportionment and
for Calculating the Nonresident Credit
for Married Person Electing to File Single



This schedule must be enclosed with your completed Form 1040ME. Also attach a COMPLETE copy of your federal return including all schedules and worksheets. Nonresident of Safe Harbor resident spouses with no Maine-source income do not have to file a Maine return.

Name(s) as shown on Form 1040ME

Your Social Security Number

IMPORTANT: If required, complete Worksheet A available at [maine.gov/revenue/tax-return-forms](https://www.maine.gov/revenue/tax-return-forms) before completing Schedule NRH.

If part-year resident, enter dates you were a Maine Resident:

from [] to [] .

1. TOTAL INCOME - (If required, complete and attach Worksheet A available at [maine.gov/revenue/tax-return-forms](https://www.maine.gov/revenue/tax-return-forms)):

- a. Wages, salaries, other employee compensation 1a.
- b. Taxable interest and dividends 1b.
- c. Taxable IRA distributions 1c.
- d. Taxable amount of pensions and annuities 1d.
- e. Taxable amount of social security benefits 1e.
- f. Capital gain or loss 1f.
- g. Business and farm income or loss 1g.
- h. Rental real estate, royalties, partnerships, S corporations, trusts, etc. 1h.
- i. Other income, gains, or loss (except state income tax refunds) 1i.
- j. Total income (add lines 1a through 1i) 1j.

	A Total for Both Spouses from the Federal Return	B Your Share of Column A	C Nonresident/Part-year Resident Non-Maine-Source Portion of Column B
1a.	.00	.00	.00
1b.	.00	.00	.00
1c.	.00	.00	.00
1d.	.00	.00	.00
1e.	.00	.00	.00
1f.	.00	.00	.00
1g.	.00	.00	.00
1h.	.00	.00	.00
1i.	.00	.00	.00
1j.	.00	.00	.00

2. RATIO OF INCOME:

Column B: Divide line 1j, column B by line 1j, column A

Column C: Divide line 1j, column C by line 1j, column B..... 2.

2.			
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3. FEDERAL INCOME ADJUSTMENTS:

Column A: Federal Form 1040 or Form 1040-SR, line 10

Column B: Multiply column A by line 2, column B

Column C: Multiply column B by line 2, column C..... 3.

3.	.00	.00	.00
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4. FEDERAL ADJUSTED GROSS INCOME: Subtract line 3 from line 1j.

Enter amount in column B on Form 1040ME, line 14..... 4.

4.	.00	.00	.00
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5. INCOME MODIFICATIONS:

a. Additions — Specify []

Enter amount in column B on Form 1040ME, line 15a..... 5a.

b. Subtractions — Specify []

Enter amount in column B on Form 1040ME, line 15b..... 5b.

5a.	.00	.00	.00
5b.	.00	.00	.00

6. MAINE ADJUSTED GROSS INCOME: Line 4 plus line 5a, minus line 5b.

Enter amount in column B on Form 1040ME, line 16..... 6.

6.	.00	.00	.00
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7. RATIO OF MAINE ADJUSTED GROSS INCOME:

Column B: Divide line 6, column B by line 6, column A

Column C: Divide line 6, column C by line 6, column B 7.

7.			
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8. MAINE STANDARD or ITEMIZED DEDUCTIONS: See instructions.

Column B: See instructions. Enter the allowable amount from column B on Form 1040ME, line 17 8.

8.		.00	
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9. EXEMPTION: See instructions 9.

9.		.00	
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10. MAINE INCOME TAX: Enter Form 1040ME, line 20 10.

10.			.00
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11. NONRESIDENT CREDIT: Multiply line 10 by line 7, column C.

Enter result here and on Form 1040ME, line 21 11.

11.			.00
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