

Form 1040ME

2023

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 or Safe Harbor resident spouses with no Maine-source income do not have to file a Maine return.**

Attachment Sequence No. 9

Name(s) as shown on Form 1040ME

Your Social Security Number

IMPORTANT: If required, complete Worksheet A available at 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 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. |

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.

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.

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

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

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.

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

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

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.

8. MAINE STANDARD or ITEMIZED DEDUCTIONS: See instructions.

Column B: See instructions. Enter the allowable amount from column B on Form 1040ME, line 178.

9. EXEMPTION: See instructions

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

NONRESIDENT CREDIT: Multiple line 10 by line 7, column C

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

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

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Schedule NRH Instructions

- Enclose Schedule NRH and Worksheet A (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 in column C.

STEP 1. If required, complete Worksheet A available at www.maine.gov/revenue/tax-return-forms before completing Schedule NRH.

STEP 2. Complete column A. List Your Joint Income As Reported On Your Joint Federal Return.

Lines 1a through 1i — Total Income. Enter income of both spouses as reported on your joint federal return (see federal Form 1040, lines 1 through 8 or Form 1040-SR, lines 1 through 8). Include all income listed on the federal return except taxable refunds.

Line 5 — Income Modifications/Pension Income Deduction. Complete lines 5a and 5b if you have Maine income modifications. See the instructions for Form 1040ME, Schedule 1A and Schedule 1S, and the Worksheet for Pension Income Deduction for details explaining these modifications. Do not include taxable refunds of state and local income tax.

STEP 3. Complete column B. List Your Income.

Lines 1a through 1i. Enter only your income in column B. Attribute earned income to the spouse who earned it. Unless it is attributable to one spouse, divide unearned income (interest, dividends, capital gains, etc.) equally between you and your spouse.

Line 3 — Federal Income Adjustments. Enter your share of the adjustments shown on your federal Form 1040 or Form 1040-SR, line 10.

Line 5 — Income Modifications. Enter your share of the income modifications listed in column A.

Line 8 — Deductions. If you itemized deductions on your joint federal return, complete Form 1040ME, Schedule 2, then complete the worksheet below to calculate your share of the itemized deductions.

Schedule NRH - Itemized Deduction Worksheet

- a) Multiply Schedule 2, line 2d by Schedule NRH, column B, line 7.
 - b) Multiply Schedule 2, line 4 by Schedule NRH, column B, line 7.
 - c) Enter the smaller of line b or \$33,200.
 - d) Add line a and line c. Enter the result here and on Schedule NRH, column B, line 8.
- Except, if line d is less than the Maine standard deduction for single individuals, use the standard deduction for single individuals.

If you use the standard deduction on your joint federal return, use the "single" standard deduction on your Maine return. The Maine standard deduction amount is equal to the federal standard deduction amount. For 2023, the standard deduction for a single individual is \$13,850. If you are age 65 or over **or** blind, increase the standard deduction amount by \$1,850. If age 65 or over **and** blind, increase it by \$3,700.

Caution: Your standard or itemized deduction may be limited. If the amount on Schedule NRH, line 6, column B is more than \$91,500, you must complete the Worksheet for Standard / Itemized Deductions (for Form 1040ME, line 17) available at www.maine.gov/revenue/tax-return-forms to calculate the reduced deduction amount. **Enter your deduction amount (itemized or standard, whichever is greater) on line 8, column B.**

Line 9 — Exemptions. You are entitled to claim a personal exemption for yourself on your Maine return. Generally, the allowable 2023 exemption amount is \$4,700 **except** that if your income on Schedule NRH, line 6, column B is more than \$305,150, you **must** complete the Worksheet for Phaseout of Personal Exemption Deduction Amount (for Form 1040ME, line 18) available at www.maine.gov/revenue/tax-return-forms to calculate the amount to enter on line 9. If Schedule NRH, line 6, column B is not more than \$305,150, enter \$4,700.

Tax Credits. See Form 1040ME, Schedule A for tax credits. Personal credits on Form 1040ME, Schedule A, lines 1, 2, 3, 4, 8, 9, 10, 11, and 12, are limited to the Maine residency period or prorated based on the ratio of Maine-source income to total income using the applicable worksheets available at www.maine.gov/revenue/tax-return-forms. You may claim 100% of your ownership share of the business credits on Maine Schedule A, lines 5, 6, and 13 through 20.

STEP 4. Complete Form 1040ME. Complete Form 1040ME lines 1 through 20a, 30 and 30a using the amounts listed in column B, Schedule NRH.

Filing Status: Check Single.

Number of Exemptions: Enter one "1" exemption for yourself.

Lines 14, 15a, 15b, 16, 17, 18: Enter amounts from column B of Schedule NRH. Follow the instructions on Schedule NRH.

Line 20: Use the tax amount from the "Single" column in the tax table available at www.maine.gov/revenue or compute your tax based on the tax rate schedule available at www.maine.gov/revenue for your taxable income as listed on line 19.

Line 30: Use Tax. Enter zero unless you are filing as a resident and have a use tax liability.

STEP 5. Complete column C. List in column C the Non-Maine-Source portion of the income listed in column B. If you are filing as a Maine resident, do not complete column C. For an overall description of Maine-source and non-Maine-source income, see Maine Revenue Services Rule 806 available at www.maine.gov/revenue (select *Laws and Rules*). For line 5b, prorate the pension deduction (Form 1040ME, Schedule 1S, line 4) based on the percentage of qualified pension income received as a nonresident or safe harbor resident. Do not include your spouse's income in this column. Supply W-2 forms from other states or temporary duty (TDY) papers to support entries in column C.

STEP 6. Compute your Nonresident Credit. If you are filing as a Maine resident, do not complete lines 10 and 11.

Line 10. Maine Income Tax. Enter the Maine income tax from Form 1040ME, line 20.

Line 11. Nonresident Credit. Find your nonresident credit by multiplying the amount on line 10 by line 7, column C. Enter the result here and on Form 1040ME, line 21. This is your nonresident credit.

STEP 7. Complete Form 1040ME. Calculate your balance due or refund by completing the remaining lines on Form 1040ME. Follow the instructions for Form 1040ME.