

**SCHEDULE A
FORM 1040ME**

ADJUSTMENTS TO TAX

See instructions.

Enclose with Form 1040ME.

For more information, visit www.maine.gov/revenue/tax-return-forms.



99

2202103

Attachment
Sequence No. 7

2022

Name(s) as shown on Form 1040ME

Your Social Security Number

Section 1. REFUNDABLE CREDITS:

DO NOT ENTER \$ signs, commas, or decimals.

- 1. **Child Care Credit - for Maine residents and part-year residents only.** Enter the amount from line 5, or line 5a, of the Child Care Credit Worksheet on the next page. **(Enclose worksheet.)**... *1. .00
- 2. **Adult Dependent Care Credit.** Enter amount from line 7, or line 7a, of the Adult Dependent Care Credit Worksheet. **(Enclose worksheet.)** *2. .00
- 3. **Earned Income Tax Credit - for Maine residents and part-year residents only.** Enter the amount from line 2, 3, or 4, whichever applies, of the Earned Income Tax Credit Worksheet. **(Enclose worksheet.)** *3. .00
- 4. **Student Loan Repayment Tax Credit - for Maine residents and part-year residents only.** **(Enclose worksheet.)** *4. .00
- 5. **Rehabilitation of Historic Properties after 2007.** **(Enclose worksheet.)** 5. .00
- 6. **Other Refundable Tax Credits.** **(Enclose applicable worksheet(s).)** 6. .00
- 7. **Total Refundable Credits.** Add lines 1 through 6. Enter result here and on Form 1040ME, line 25c. 7. .00

Section 2. NONREFUNDABLE CREDITS (See instructions for details):

- 8. **Dependent Exemption Tax Credit.** See instructions and, if necessary, enclose worksheet on the next page. Enter the amount from Form 1040ME, line 13a _____ x \$300... *8. .00
- 9. **Child Care Credit.** Enter amount from line 6, or line 6a, of the Child Care Credit Worksheet on the next page. **(Enclose worksheet.)** *9. .00
- 10. **Adult Dependent Care Credit.** Enter amount from line 8, or line 8a, of the Adult Dependent Care Credit Worksheet. **(Enclose worksheet.)** *10. .00
- 11. **Earned Income Tax Credit for nonresidents only.** Enter amount from line 4 of the Earned Income Tax Credit Worksheet. **(Enclose worksheet.)** *11. .00
- 12. **Credit for Income Tax Paid to Other Jurisdictions.** Enter the amount from line 5 of the worksheet for the Credit for Income Tax Paid to Other Jurisdictions. **(Enclose worksheet(s).)** *12. .00
- 13. **Maine Seed Capital Credit.** **(Enclose worksheet.)** 13. .00
- 14. **Maine Capital Investment Credit.** **(Enclose worksheet.)** 14. .00
- 15. **Research Expense Tax Credit.** **(Enclose worksheet.)** 15. .00
- 16. **Carryforward of Certain Credit Amounts.** **(Enclose worksheet.)** 16. .00
- 17. **Pine Tree Development Zone Credit -** Enter the amount from the Credit Application Worksheet. **(Enclose worksheet.)** 17. .00
- 18. **Employer Credit for Family and Medical Leave**..... 18. .00
- 19. **Employer Credit for Volunteer Firefighters and Volunteer Municipal Emergency Medical Services Persons**..... 19. .00
- 20. **Other Nonrefundable Tax Credits.** **(Enclose applicable worksheet(s).)**..... 20. .00
- 21. **Total Nonrefundable Credits -** Add lines 8 through 20..... 21. .00
- 22. **Maine Income Tax -** Form 1040ME, line 22..... 22. .00
- 23. **Allowable Nonrefundable Credits -** Amount on line 21 or line 22, whichever is less. Enter here and on Form 1040ME, line 23. 23. .00

***Note:** Personal credits (lines 1, 2, 3, 4, 8, 9, 10, 11, and 12 above) taken by part-year residents, nonresidents and safe harbor residents are limited to the Maine residency period or prorated based on the ratio of Maine-source income to total income. Generally, these credits are prorated on the related credit worksheet. Maine business credits are claimed in their entirety, some refundable and some limited up to the Maine tax liability (carryover provisions may apply).

2022 - Worksheet for Child Care Credit - Schedule A, Lines 1 and 9 (Enclose with your Form 1040ME)

Your child care provider may have a Step 4 Quality Certificate issued by the Department of Health and Human Services (DHHS), Office of Child and Family Services. If so, enter your child care provider's **Step 4** Child Care Quality certificate number in the space provided and enter your Step 4 child care expenses in column B. Otherwise, use only column A to calculate your child care credit. For a list of Step 4 child care providers, go to www.maine.gov/revenue/taxes/tax-relief-credits-programs or call DHHS at (207) 624-7909 Monday through Friday.

| | <u>Column A</u> Regular Child Care Expenses | <u>Column B</u> "Step 4" Child Care Expenses |
|--|--|---|
| Step 4 Child Care Program | | |
| Name & Certificate Number: _____ <i>(do not enter the Child Care Program's federal ID number)</i> | | |
| 1. Total expenses paid for child care services included on federal Form 2441, line 2, column (d) 1.\$ <input style="width: 100px;" type="text"/> | | |
| a. <u>Column A</u> - expenses paid for regular child care services included on line 1 | | |
| <u>Column B</u> - expenses paid for Step 4 child care services included on line 1 1a. | | _____ |
| b. Percentage of expenses paid. <u>Column A</u> - divide line 1a, column A by line 1 | | |
| <u>Column B</u> - divide line 1a, column B by line 1 1b. | | _____ |
| 2. Enter amount from federal Form 1040 or 1040-SR, Schedule 3, line 2 2.\$ <input style="width: 100px;" type="text"/> | | |
| a. <u>Column A</u> - multiply line 2 by line 1b, column A | | |
| <u>Column B</u> - multiply line 2 by line 1b, column B 2a. | | _____ |
| 3. Maine Credit. <u>Column A</u> - multiply line 2a, column A by 25% (.25) | | |
| <u>Column B</u> - multiply line 2a, column B by 50% (.50) 3. | | _____ |
| 4. Add line 3, column A and line 3, column B 4. | | _____ |
| NONRESIDENTS - skip lines 5 and 5a. Enter the amount from line 4 on line 6 and complete line 6a. | | |
| 5. Refundable child care credit. Residents and part-year residents only, enter line 4 or \$500, whichever is less. ... 5. | | _____ |
| a. MAINE RESIDENTS AND PART-YEAR RESIDENTS FILING SCHEDULE NR OR SCHEDULE NRH: | | |
| You must prorate your refundable child care credit. | | |
| <u>For those filing Schedule NR</u> , multiply line 5 by the Maine-source income ratio (1.0000 minus Schedule NR, line 7). | | |
| <u>For those filing Schedule NRH</u> , multiply line 5 by the rate representing your portion of Maine adjusted gross income (Schedule NRH, line 7, column B). Then multiply the result by the Maine-source income ratio of your income (1.0000 minus Schedule NRH, line 7, column C) 5a. | | |
| ▶ Enter line 5 (or line 5a for those filing Schedule NR or Schedule NRH) on Schedule A, line 1. | | |
| 6. Nonrefundable child care credit. Residents and part-year residents, subtract line 5 from line 4. Nonresidents, enter the amount from line 4. If negative, enter zero. 6. | | _____ |
| a. FOR THOSE FILING SCHEDULE NR OR SCHEDULE NRH: You must prorate your nonrefundable child care credit. | | |
| <u>For those filing Schedule NR</u> , multiply line 6 by the Maine-source income ratio (1.0000 minus Schedule NR, line 7). | | |
| <u>For those filing Schedule NRH</u> , multiply line 6 by the rate representing your portion of Maine adjusted gross income (Schedule NRH, line 7, column B). Then multiply the result by the Maine-source income ratio of your income (1.0000 minus Schedule NRH, line 7, column C) 6a. | | |
| ▶ Enter line 6 (or line 6a for those filing Schedule NR or Schedule NRH) on Schedule A, line 9. | | |

2022 - Worksheet for Dependent Exemption Tax Credit - Schedule A, Line 8 (Enclose with your Form 1040ME)

| | | |
|---|----|--|
| 1. Enter the number of qualifying children and dependent(s) (Form 1040ME, line 13a) | 1. | |
| 2. Multiply Line 1 by \$300..... | 2. | |
| 3. Enter your 2022 Maine adjusted gross income (Form 1040ME, line 16)..... | 3. | |
| 4. Enter \$200,000 (\$400,000 if married filing jointly) | 4. | |
| 5. Subtract line 4 from line 3 (round the result up to the next \$1,000). If zero or less, skip line 6 and 7 and enter the amount from line 2 on line 8 | 5. | |
| 6. Divide line 5 by \$1,000 | 6. | |
| 7. Multiply line 6 by \$7.50 | 7. | |
| 8. Subtract line 7 from line 2. <u>Maine residents:</u> Enter this amount on Maine Schedule A, line 8. Except, if you are filing Schedule NRH, continue to line 9..... | 8. | |
| <u>Part-year residents and nonresidents,</u> continue to line 9. | | |
| 9. Ratio of Maine-source income for those filing Schedule NR or Schedule NRH: You must prorate your dependent exemption tax credit. <u>For those filing Schedule NR</u> , multiply line 8 by the Maine-source income ratio (1.0000 minus Schedule NR, line 7). <u>For those filing Schedule NRH</u> , multiply line 8 by the rate representing your portion of Maine adjusted gross income (Schedule NRH, line 7, column B). Then, multiply the result by the Maine-source income ratio of your income (1.0000 minus Schedule NRH, line 7, column C). Enter the result here and on Maine Schedule A, line 8 | 9. | |