

## Adult Dependent Care Credit Worksheet for Tax Year 2021 36 M.R.S. § 5218-A

Enclose with your Form 1040ME.

Ta	axpayer Name:		SSN:							
1.	Qualifying individual(s):									
	COLUMI	N A	COLUMN B	COLUMN C						
	First Name	Last Name	Social security number	Qualified adult dependent care expenses paid during 2021*						
				\$						
				\$						
*Do not include amounts included on federal Form 24										
2.	Add the amounts in line 1, column C. Do <u>not</u> enter more than \$3,000 for one qualifying individual or \$6,000 for two or more qualifying individuals									
3.	Enter your federal adjusted gross income (from Form 1040ME, line 14)									
4.	Enter on line 4 the decimal amount fr	4								
5.	Multiply line 2 by line 4	5								
6.	Total Maine credit. Multiply line 5 by 2	6								
7.	Refundable adult dependent care cre	7								
	a. FOR THOSE FILING SCHEDULE NR OR SCHEDULE NRH: You must prorate your refundable adult dependent care credit.  For those filing Schedule NR, multiply line 7 by the Maine-source income ratio (1.0000 minus Schedule NR, line 7).  For those filing Schedule NRH, multiply line 7 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).  Futer line 7 (or line 7a for those filing Schedule NR or Schedule NRH) on Schedule A, line 2.									
8.	Nonrefundable adult dependent care	8.								
8a. FOR THOSE FILING SCHEDULE NR OR SCHEDULE NRH: You must prorate your nonrefundable adult dependent care credit.  For those filing Schedule NR, multiply line 8 by the Maine-source income ratio (1.0000 minus Schedule NR, line 7).  For those filing Schedule NRH, 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)										

Note: MRS may request additional information supporting the credit claimed before the return can be processed.

## Credit for Adult Dependent Care Expenses Worksheet for Tax Year 2021 - Instructions

Eligible taxpayers may claim a tax credit equal to 25% of the applicable percentage of adult dependent care expenses paid for adult day care, hospice services and respite care during the taxable year to the extent the expenses are not used to calculate the federal child and dependent care credit. The expenses that may be used to calculate the credit are limited to \$3,000 for one qualifying individual or \$6,000 for two or more qualifying individuals and the applicable percentage is the percentage used to calculate the federal child and dependent care credit. The credit is refundable up to \$500.

A **qualifying individual** is an individual that meets <u>all</u> of the following:

- is a qualifying person for purposes of the federal credit for child and dependent care expenses;
- was at least 21 years of age as of the last day of your tax year;
- is a disabled spouse or other disabled person you claim as a dependent\* or could claim as a dependent except that:
  - the disabled person had federal gross income of \$4,300 or more;
  - the disabled person filed a joint income tax return; or
  - you or your spouse, if filing jointly, could be claimed as a dependent on another individual taxpayer's 2021 return;
- · the disabled person was not physically or mentally able to care for himself or herself; and
- the disabled person lived with you for more than half of your tax year beginning in 2021.

**Qualified expenses** include amounts paid during the tax year for adult day care, hospice services and respite care for a qualifying individual to the extent the expenses were not used to calculate the federal child and dependent care expense credit. For purposes of the credit:

- Adult day care means an ongoing program of health, social, maintenance and rehabilitative services available to a qualifying
  individual needing this level of service, as determined by an assessment of their functional abilities and need for health and
  social services (22 M.R.S. § 6202(1)).
- Hospice services means a range of interdisciplinary services provided on a 24-hours-a-day, 7-days-a-week basis to a
  qualifying individual who is terminally ill and that individual's family (22 M.R.S. §8621(11)).
- Respite care means temporary care-giving to a qualifying individual for the purpose of relieving that individual's family or another primary care-giver.

## **Specific Instructions**

Line 1. Complete columns A through C for each qualifying individual. If you have more than two qualifying individuals, attach a statement to your return with the required information. Enter in column C qualifying expenses paid during tax year 2021, up to \$3,000 for one qualifying individual or \$6,000 for two or more qualifying individuals. **DO NOT** enter amounts included on federal Form 2441, line 3.

If line 3 is:	Over	but not over	<u>Enter</u>	If line 3	is: <u>Over</u>	but not over	<u>Enter</u>	If line 3 is	s: <u>Over</u>	but not over	<u>Enter</u>
	\$0	125,000	.50		\$159,000	161,000	.32		\$408,000	410,000	.15
	125,000	127,000	.49		161,000	163,000	.31		410,000	412,000	.14
	127,000	129,000	.48		163,000	165,000	.30		412,000	414,000	.13
	129,000	131,000	.47		165,000	167,000	.29		414,000	416,000	.12
	131,000	133,000	.46		167,000	169,000	.28		416,000	418,000	.11
	133,000	135,000	.45		169,000	171,000	.27		418,000	420,000	.10
	135,000	137,000	.44		171,000	173,000	.26		420,000	422,000	.09
	137,000	139,000	.43		173,000	175,000	.25		422,000	424,000	.08
	139,000	141,000	.42		175,000	177,000	.24		424,000	426,000	.07
	141,000	143,000	.41		177,000	179,000	.23		426,000	428,000	.06
	143,000	145,000	.40		179,000	181,000	.22		428,000	430,000	.05
	145,000	147,000	.39		181,000	183,000	.21		430,000	432,000	.04
	147,000	149,000	.38	102.000	400.000	20		432,000	434,000	.03	
	149,000	151,000	.37		183,000	400,000	.20		434,000	436,000	.02
	151,000	153,000	.36		400,000	402,000	.19		436,000	438,000	.01
	153,000	155,000	.35		402,000	404,000	.18		438,000	or more	.00
	155,000	157,000	.34		404,000	406,000	.17				
	157,000	159,000	.33		406,000	408,000	.16				

<sup>\*</sup>For more information on who is a dependent, see federal Publication 501, Exemptions, Standard Deduction, and Filing Information.