0 4 0 5 0 6 Att 0 7 Se 0 8 Na	tacl equi	SCHEDULE A Form 1040ME hment ence No. 7 e(s) as shown on Form 1040ME	9 0 1 2 3 4 5 6 7 8 9 0 1 2 3 4 5 6 7 8 9 0 1 2 3 4 5 6 7 Adjustments to Tax See instructions. Enclose with Form 1040ME. te information, visit www.maine.gov/revenue/tax-return-forms.		*2302103* Social Security Number	99
10	FF	XXXXXXXXXXXXXXXXXXXXXXXXXXXXX	xxxxxxxxxxxx		999 99 999	9
11 ^{Se} 12 ₁		tion 1. REFUNDABLE CREDITS:		NOT ENTER	\$ signs, commas, or dec	imals.
13			ts and part-year residents only. Enter the amount Credit Worksheet on the next page. (Enclose workshee	e t.) *1.	9999999999	. 00
14 15 16 17 3 .		Dependent Care Credit Worksheet. (I	amount from line 7, or line 7a, of the Adult E nclose worksheet.)	*2.	99999999999	.00
18		the amount from line 2, 3, or 4, which Worksheet. (Enclose worksheet.)	ne residents and part-year residents only. Enter ever applies, of the Earned Income Tax Credit	*3.	9999999999	. 00
19 <mark>4</mark> . 20		Student Loan Repayment Tax Cred residents only. (Enclose workshee	it - for Maine residents and part-year t.)	*4.	9999999999	. 00
21 22 5 .		Rehabilitation of Historic Propertie	s after 2007. (Enclose worksheet.)	5.	9999999999	.00
23 24 6 .			close applicable worksheet(s).)		9999999999	.00
25 <mark>7</mark> . 26		Total Refundable Credits. Add lines	1 through 6. Enter result here and on		9999999999	
27 Se	ect	Form 1040ME, line 25c tion 2. NONREFUNDABLE CREDITS	(See instructions for details):		9999999999	.00
28 <mark>8</mark> . 29 30 9		worksheet on the next page. Enter the)0*8.	9999999999	. 00
31		Worksheet on the next page. (Enclos	n line 6, or line 6a, of the Child Care Credit e worksheet.)	*9.	9999999999	. 00
32 33	0.	Adult Dependent Care Credit. Enter Dependent Care Credit Worksheet. (I	amount from line 8, or line 8a, of the Adult Enclose worksheet.)	*10.	9999999999	. 00
³⁴ 11 35		Earned Income Tax Credit for nonr Earned Income Tax Credit Workshee	esidents only. Enter amount from line 4 of the t. (Enclose worksheet.)	*11.	9999999999	.00
36 37 38	2.		Jurisdictions. Enter the amount from line 5 e Tax Paid to Other Jurisdictions. (Enclose worksheet(s	s).) .*12.	9999999999	.00
3913	3.	Maine Seed Capital Credit. (Enclos	e worksheet.)	13.	9999999999	. 00
40 41 14 42	4.	Maine Capital Investment Credit. (E	Enclose worksheet.)	14.	99999999999	.00
	5.	Research Expense Tax Credit. (End	close worksheet.)	15.	9999999999	.00
45 16	6.	Carryforward of Certain Credit Ame	ounts. (Enclose worksheet.)	16.	9999999999	.00
46 47 48			t - Enter the amount from the Credit Application	17.	9999999999	.00
⁴⁹ 18	8.	Employer Credit for Family and Me	dical Leave. (Enclose worksheet.)	18.	9999999999	.00
50 51 19			fighters and Volunteer Municipal Emergency e worksheet.)	10	9999999999	.00
52 53					9999999999	.00
54 55 56 21			Enclose applicable worksheet(s).)		9999999999	.00
5722	2.	Maine Income Tax - Form 1040ME,	ine 22	22.	9999999999	.00
58 59 23 60		Allowable Nonrefundable Credits -	Amount on line 21 or line 22, whichever is less.		99999999999	.00
61 62 63		residency period or prorated based on the rat	0, 11, and 12 above) taken by part-year residents, nonresidents an io of Maine-source income to total income. Generally, these credit tirety, some refundable and some limited up to the Maine tax liabilit	s are prorated or	the related credit worksheet.	

2023 - Worksheet for Child Care Credit - Schedule A, Lines 1 and 9 (Enclose with your Form 1040ME)

Prior to March 27, 2023, 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 (OCFS). After March 27, 2023, your child care provider may have a **Star 5** Quality Certificate issued by the OCFS. If so, enter your child care provider's Step 4 / Star 5 Child Care Quality certificate number in the space provided and enter your Step 4 / Star 5 child care expenses in column B. Otherwise, use only column A to calculate your child care credit. For a list of Step 4 / Star 5 child care providers, go to www.maine.gov/dhhs/ocfs/support-for-families/child-care/quality-certificates or call OCFS at (207) 624-7909 Monday through Friday.

	ep 4 / Star 5 Child Care Program ame & Certificate Number:	Column A Regular	<u>Column B</u> "Step 4 / Star 5"
INC	(do not enter the Child Care Program's federal ID number)	Regular Child Care Expenses	Child Care Expenses
1.	Total expenses paid for child care services included on federal Form 2441, line 2, column (d) a. Column A - expenses paid for regular child care services included on line 1 Column B - expenses paid for Step 4 / Star 5 child care services included on line 1	a	
	 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 11 	b	
2.	Enter amount from federal Form 1040 or 1040-SR, Schedule 3, line 22.\$ 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		
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.	
	DNRESIDENTS - skip lines 5 and 5a. Enter the amount from line 4 on line 6 and complete line Refundable child care credit. Residents and part-year residents only, enter line 4 or \$500, where the state of the s		
	a. <u>MAINE RESIDENTS AND PART-YEAR RESIDENTS FILING SCHEDULE NR OR SCHED</u> 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 S <u>For those filing Schedule NRH</u> , multiply line 5 by the rate representing your portion of Maine a income (Schedule NRH, line 7, column B). Then multiply the result by the Maine-source income income (1.0000 minus Schedule NRH, line 7, column C)	Schedule NR, line 7). adjusted gross ne ratio of your 5a.	
6.	Nonrefundable child care credit. Residents and part-year residents, subtract line 5 from line enter the amount from line 4. If negative, enter zero.		
	 a. <u>FOR THOSE FILING SCHEDULE NR OR SCHEDULE NRH</u>: You must prorate your nonre- For those filing Schedule NR, multiply line 6 by the Maine-source income ratio (1.0000 minus S For those filing Schedule NRH, multiply line 6 by the rate representing your portion of Maine a income (Schedule NRH, line 7, column B). Then multiply the result by the Maine-source income income (1.0000 minus Schedule NRH, line 7, column C). Enter line 6 (or line 6a for those filing Schedule NR or Schedule NRH) on Schedule A 	Schedule NR, line 7). adjusted gross ne ratio of your 6a.	redit.

2023 - 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 \$3002.	
3.	Enter your 2023 Maine adjusted gross income (Form 1040ME, line 16)	
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	
6.	Divide line 5 by \$1,0006.	
7.	Multiply line 6 by \$7.50	
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	
	Part-year residents and nonresidents, 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.