



**Access To Justice Credit Worksheet  
for tax year 2023  
36 M.R.S. § 5219-ZZ**

Enclose with Form 1040ME.

Taxpayer Name: \_\_\_\_\_ SSN: \_\_\_\_\_

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Line 1. Credit amount. Enter this amount on Form 1040ME, Schedule A,  
Other Tax Credits Worksheet, line 11. .... 1.         \$6,000.00        

Line 2. Enter the year this credit was first claimed. .... 2. \_\_\_\_\_

**Attach to your Form 1040ME:**

- **A copy of this worksheet; and**
- **A copy of the credit certificate issued by the Supreme Judicial Court**

**Note:** MRS may request additional information supporting the credit claimed before the return is processed.

**Instructions**

Individuals certified as eligible attorneys to practice law by the Supreme Judicial Court may qualify for the access to justice income tax credit. Generally, to be eligible for certification, an attorney must: agree to practice law in an underserved area for at least five years, be rostered by the Maine Commission on Indigent Legal Services to accept court appointments to represent clients in an underserved area, and agree to perform pro bono legal services in an underserved area.

The individual is eligible for the credit during the tax year in which they meet the conditions of eligibility for at least six months and each of the four subsequent years subject to continued eligibility under the terms of certification. The court may certify up to five eligible attorneys each year 2022 through 2027.

The credit is not refundable. Unused credits may not be carried back or forward to other tax years.