	Attac	SCHEDULE A Form 1040ME chment Jence No. 7 2024	Adjustments to Tax See instructions. Enclose with Form 1040ME. more information, visit maine.gov/revenue/tax-return-forms.		*2402103*	99
09	Х	ne(s) as shown on Form 1040ME XXXXXXXXXXXXXXXXXXXXXXXX		Your	Social Security Number 999 99 99 999	9
10 11	Sec	ction 1. REFUNDABLE CREDITS:		DO NOT ENTER	\$ signs, commas, or dec	imals.
12			- for Maine residents and part-year residents only , line 13ax \$300. (Enclose worksheet.) .		9999999999	.00
14 15 16		from line 5, or line 5a, of the Child Care	nts and part-year residents only. Enter the amoun Credit Worksheet on the next page. (Enclose works)		99999999999	.00
17 18		Dependent Care Credit Worksheet. (er amount from line 7, or line 7a, of the Adult (Enclose worksheet.) 		9999999999	.00
19 20		the amount from line 2, 3, or 4, which Worksheet. (Enclose worksheet.)	hever applies, of the Earned Income Tax Credit		9999999999	.00
21 22 23	5.	Student Loan Repayment Tax Cree residents only. (Enclose workshee	dit - for Maine residents and part-year et.)	*5.	9999999999	.00
24 25		Rehabilitation of Historic Propertie	es after 2007. (Enclose worksheet.)	6.	99999999999	.00
26		Total Refundable Credits. Add lines	iclose applicable worksheet(s).) s 1 through 7. Enter result here and on		9999999999	.00
28 29 30				8.	99999999999	.00
31 32		ction 2. NONREFUNDABLE CREDIT	S (See instructions for details) - for nonresidents only. (Enclose worksheet.) .	*9.	9999999999	.00
33 34		Child Care Credit. Enter amount fro of the Child Care Credit Worksheet of			99999999999	. 00
35 36 37		Dependent Care Credit Worksheet. (er amount from line 8, or line 8a, of the Adult (Enclose worksheet.)	*11.	9999999999	.00
38 39		Earned Income Tax Credit Workshee	residents only. Enter amount from line 4 of the et. (Enclose worksheet.) r Jurisdictions. Enter the amount from line 5 of the		99999999999	.00
40 41		worksheet for the Credit for Income Ta	ax Paid to Other Jurisdictions. (Enclose workshee	t(s).) *13.	9999999999	.00
42 43			se worksheet.)		999999999999999999999999999999999999999	.00
44 45 46			Enclose worksheet.)		99999999999	.00
47 48			nounts. (Enclose worksheet.)		99999999999	. 00
49 50 51	18.		lit - Enter the amount from the Credit Application		99999999999	.00
52 53	19.		(Enclose applicable worksheet(s).)		99999999999	.00
54 55	20.	Total Nonrefundable Credits - Add	lines 9 through 19	20.	99999999999	.00
56 57 58			line 22 - Amount on line 20 or line 21, whichever is less.		99999999999	.00
59 60			e 23	22.	9999999999	.00
61 62 63		limited to the Maine residency period or prora	2, 3, 4, 5, 9, 10, 11, 12, 13, and 19 above) taken by part-year res ated based on the ratio of Maine-source income to total income. laimed in their entirety, some refundable and some limited up to the	Generally, these cred	lits are prorated on the related	

2024 - Worksheet for Dependent Exemption Tax Credit - Schedule A, Lines 1 and 9 (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 2024 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. Maine Residents: Enter this amount on Maine Schedule A, line 1. Except, if you are filing Schedule NRH, continue to line 9.	8
	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. If filing <u>Schedule NR</u> , multiply line 8 by the Maine-source income ratio (1.0000 minus Schedule NR, line 7). If filing <u>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)	٩
	Maine Residents and part-year residents: enter line 9 on Schedule A, line 1.	
	Manie Residents and partyear residents, one mile s'on concource, inc. r.	

Nonresidents: enter line 9 on Schedule A, line 9.

2024 - Worksheet for Child Care Credit - Schedule A, Lines 2 and 10 (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 (OFCS). After March 27, 2023, your child care provider may have a **Star 5** Quality Certificate issued by the OCFS. If so, enter the 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 maine.gov/dhhs/ocfs/support-for-families/child-care/quality-certificates or call OCFS at (207) 624-7909 Monday through Friday.

	tep 4 / Star 5 Child Care Program ame & Certificate Number:	<u>Column A</u> Regular	<u>Column B</u> "Step 4 / Star 5"
	(do not enter the Child Care Program's federal ID number)	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		
	 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 11b 	· •	
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		
	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)		
4.	Add line 3, column A and line 3, column B	4.	
	ONRESIDENTS - skip lines 5 and 5a. Enter the amount from line 4 on line 6 and complete line 6 Refundable child care credit. Residents and part-year residents only, enter line 4 or \$500, which		
	 a. <u>MAINE RESIDENTS AND PART-YEAR RESIDENTS FILING SCHEDULE NR OR SCHEDU</u>. You must prorate your refundable child care credit. For those filing Schedule NR, multiply line 5 by the Maine-source income ratio (1.0000 minus Schedule NRH, multiply line 5 by the rate representing your portion of Maine actincome (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 5 (or line 5a for those filing Schedule NR or Schedule NRH) on Schedule A, 	chedule NR, line 7) djusted gross e ratio of your 5a.	
6.	Nonrefundable child care credit. Residents and part-year residents, subtract line 5 from line 4. 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 nonrefut For those filing Schedule NR, multiply line 6 by the Maine-source income ratio (1.0000 minus Schedule NRH, multiply line 6 by the rate representing your portion of Maine actincome (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, 	chedule NR, line 7) djusted gross e ratio of your 6a.	