

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 Schedule NR, multiply line 8 by the Maine-source income ratio (1.0000 minus Schedule NR, line 7).
 If 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)..... 9. _____
Maine Residents and part-year residents: enter line 9 on Schedule A, line 1.
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 (OCFS). 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.

	Column A	Column B
Step 4 / Star 5 Child Care Program	Regular	“Step 4 / Star 5”
Name & Certificate Number: _____	Child Care	Child Care
<i>(do not enter the Child Care Program's federal ID number)</i>	Expenses	Expenses
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 / Star 5 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.		
For those filing <u>Schedule NR</u> , multiply line 5 by the Maine-source income ratio (1.0000 minus Schedule NR, line 7).		
For those filing <u>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 2.		
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.		
For those filing <u>Schedule NR</u> , multiply line 6 by the Maine-source income ratio (1.0000 minus Schedule NR, line 7).		
For those filing <u>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 10.		