



**Form 1040ME, Schedule A, Lines 6 and 20
Other Tax Credits Worksheet
for Tax Year 2022**



Use this worksheet to list your Other Refundable Tax Credits included on Form 1040ME, Schedule A, line 6 and Other Nonrefundable Tax Credits included on Form 1040ME, Schedule A, line 20. For more information on all tax credits and to see the worksheets, visit www.maine.gov/revenue/tax-return-forms (select Worksheets for Tax Credits) or call (207) 626-8475.

Name(s) as shown on Form 1040ME	Your Social Security Number

Section 1. REFUNDABLE CREDITS:

1. Affordable Housing Tax Credit. (Enclose worksheet.)	1.	<input style="width:90%;" type="text"/>	.00
2. New Markets Capital Investment Tax Credit. (Enclose worksheet.)	2.	<input style="width:90%;" type="text"/>	.00
3. Centralized Partnership Audit Adjustment - net negative tax adjustment only. (Enclose worksheet.)	3.	<input style="width:90%;" type="text"/>	.00
4. Credit for Major Food Processing and Manufacturing Facility Expansion. (Enclose worksheet.)	4.	<input style="width:90%;" type="text"/>	.00
5. Total Other Refundable Tax Credits (add lines 1 through 4 and enter the total here and on Form 1040ME, Schedule A, line 6).....	5.	<input style="width:90%;" type="text"/>	.00

Section 2. NONREFUNDABLE CREDITS:

6. Tax Credit for Certain Homestead Modifications for qualified expenses incurred for certain home modifications to make a homestead accessible to an individual with a disability or physical hardship. (Enclose worksheet.)	6.	<input style="width:90%;" type="text"/>	.00
7. Credit for Disability Income Protection Plans in the Workplace. (Enclose worksheet.) ..	7.	<input style="width:90%;" type="text"/>	.00
8. Certified Visual Media Production Credit. (Enclose worksheet.)	8.	<input style="width:90%;" type="text"/>	.00
9. Wellness Programs Credit. (Enclose worksheet.)	9.	<input style="width:90%;" type="text"/>	.00
10. Dental Care Access Credit for individuals certified as eligible dentists by the Department of Health and Human Services, Oral Health Program. (Enclose worksheet.)	10.	<input style="width:90%;" type="text"/>	.00
11. Primary Care Access Credit for individuals certified as eligible primary care professionals by the Department of Health and Human Services, Rural Health and Primary Care. (Enclose worksheet.)	11.	<input style="width:90%;" type="text"/>	.00
12. Access To Justice Credit for individuals certified as eligible attorneys by the Supreme Judicial Court. (Enclose worksheet.)	12.	<input style="width:90%;" type="text"/>	.00
13. Dual Residence Tax Credit for individuals who are considered residents of both Maine and another jurisdiction for income tax purposes may qualify for a reduction of tax provided the other taxing jurisdiction allows a similar tax reduction. (Enclose worksheet.)	13.	<input style="width:90%;" type="text"/>	.00
14. Biofuel Production Tax Credit. (Enclose worksheet.)	14.	<input style="width:90%;" type="text"/>	.00
15. Renewable Chemicals Tax Credit. (Enclose worksheet.)	15.	<input style="width:90%;" type="text"/>	.00
16. Total Other Nonrefundable Tax Credits (add lines 6 through 15 and enter the total here and on Form 1040ME, Schedule A, line 20)	16.	<input style="width:90%;" type="text"/>	.00

Form 1040ME, Schedule A, Lines 6 and 20 Other Tax Credits
Worksheet for Tax Year 2022 - Instructions

Note that for each credit claimed, the applicable tax credit worksheet must be completed and attached to Form 1040ME. Tax credit worksheets are available at www.maine.gov/revenue/tax-return-forms or by calling (207) 626-8475, except that the worksheets for the Dental Care Access Credit and the Primary Care Access Credit are available from the Department of Health and Human Services (“DHHS”) at the time of certification by DHHS.

SPECIFIC LINE INSTRUCTIONS

Enter taxpayer name and employer identification number (“EIN”) or social security number (“SSN”).

Refundable Credits:

- Line 1. **Affordable Housing Tax Credit** - may be claimed by a taxpayer receiving a tax credit certificate for the taxable year from the Maine State Housing Authority for an affordable housing project located in Maine. Enclose worksheet and a copy of the certificate. 36 M.R.S. § 5219-WW.
- Line 2. **New Markets Capital Investment Tax Credit** - may be claimed by a taxpayer that holds a qualified equity investment certificate. Enclose worksheet and a copy of the certificate. 36 M.R.S. § 5219-HH.
- Line 3. **Centralized Partnership Audit Adjustment** - net negative tax adjustment **only** - may be claimed by a partnership subject to a federal partnership audit or federal administrative adjustment request and by certain tiered partners of a partnership subject to a federal audit. Enter the net negative tax adjustment from Form 1040ME, Schedule 1040PA-ME, line 6. Enclose Schedule 1040PA-ME, Schedule 1040C-ME, if applicable, and a copy of the federal forms supporting the audit adjustment. See the instructions to Schedule 1040PA-ME for more information.
- Line 4. **Credit for Major Food Processing and Manufacturing Facility Expansion** - For tax years beginning in 2022, this line is limited to a qualified applicant certified by the Department of Economic and Community Development claiming the credit for major food processing and manufacturing facility expansion.

Nonrefundable Credits:

- Line 6. **Tax Credit for Certain Homestead Modifications** - may be claimed by taxpayers whose federal adjusted gross income is not more than \$55,000. The credit is equal to the lesser of \$9,000 or the applicable percentage (up to 100%) of qualified expenses incurred for certain home modifications to make a homestead accessible to an individual with a disability or physical hardship. Qualified expenditures must be certified by the Maine State Housing Authority. The credit is limited to the tax liability of the taxpayer. Carryforward provisions apply. Enclose worksheet. 36 M.R.S. § 5219-PP.
- Line 7. **Credit for Disability Income Protection Plans in the Workplace** - may be claimed by taxpayers who are employers providing either a qualified short-term disability income protection plan or a qualified long-term disability income protection plan. The credit is equal to \$30 per employee enrolled in a plan after January 1, 2017, who was not covered under a disability income protection plan offered by the employer in the tax year immediately preceding the year the employer is first eligible for the credit. The credit must be taken in the first year the employer becomes eligible to claim the credit and may be claimed for up to 3 consecutive tax years. The credit is limited to the tax liability of the taxpayer and any unused credit may not be carried back or forward to any other tax year. Enclose worksheet. 36 M.R.S. § 5219-OO.
- Line 8. **Certified Visual Media Production Credit** - may be claimed if your business produced a movie or other type of media production, certified through the Department of Economic and Community Development. Enclose worksheet. 36 M.R.S. § 5219-Y.
- Line 9. **Wellness Programs Credit** - may be claimed by employers with 20 or fewer employees that incurred expenses for developing, instituting, and maintaining a wellness program. Enclose worksheet. 36 M.R.S. § 5219-FF.
- Line 10. **Dental Care Access Credit** - may be claimed by individuals certified as eligible dentists by the Department of Health and Human Services (“DHHS”), Oral Health Program. Enclose worksheet. 36 M.R.S. § 5219-DD.
- Line 11. **Primary Care Access Credit** - may be claimed by individuals certified as primary care professionals by the Department of Health and Human Services (“DHHS”), Rural Health and Primary Care who agree to provide services in underserved areas. Enclose worksheet. 36 M.R.S. § 5219-LL.
- Line 12. **Access To Justice Credit** - may be claimed by individuals certified as eligible attorneys by the Supreme Judicial Court to provide services in underserved areas. Enclose worksheet. 36 M.R.S. § 5219-ZZ.
- Line 13. **Dual Residence Tax Credit** - may be claimed by individual taxpayers who are considered residents of both Maine and another state for income tax purposes provided the other taxing jurisdiction allows a similar tax reduction. Enclose worksheet. 36 M.R.S. § 5128.
- Line 14. **Biofuel Production Tax Credit** - may be claimed by taxpayers engaged in the production of certified biofuel in Maine. Carryforward provisions apply. Enclose worksheet. 36 M.R.S. § 5219-X.
- Line 15. **Renewable Chemicals Tax Credit** - may be claimed by taxpayers engaged in the production of renewable chemicals in Maine. Carryforward provisions apply. Enclose worksheet. 36 M.R.S. § 5219-XX.