



Department of Health and Human Services
Licensing and Certification
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Maine Tax Credit Certification for Primary Care Professionals

2017 Tax Year Instructions

Subject: Instructions for completing the *2017 Tax Year Initial Application and Attestation Form*
Submission Dates: Application must be postmarked no earlier than January 16, 2018 and no later than February 15, 2018.

Dear Primary Care Professional:

The purpose of this document is to provide instructions for completing the application for an income tax credit for tax year 2017. The Tax Credit Certification Program for Primary Care Professionals allows up to five eligible primary care professionals, who are paying outstanding student loans, to be certified by the Division of Licensing and Certification (DLC) to receive an income tax credit each year the program is in effect.

Applications are subject to a competitive order of receipt process (so called “first-come first served”) as set out in the rules at Section 4.11.

The Legislature has funded this program for five tax years: 2014 through 2018. The income tax credit claimed may not exceed \$6,000 in the first year of certification; \$9,000 in the second year; \$12,000 in the third year; \$15,000 in the fourth year; and \$18,000 in the fifth year. DLRS will submit the names of the certified individuals to the Maine Revenue Services (MRS) that manages the income tax credit through the certified professional’s annual income tax return.

To determine if you are eligible to be certified for an income tax credit, carefully read the statute and rules that are posted at <http://www.mainelegislature.org/legis/statutes/36/title36sec5219-LL.html> (statute) and <http://www.maine.gov/dhhs/dlrs/rulemaking/adopted.shtml> (rules).

This document contains specific instructions for the 2017 tax year. Complete and submit the 2017 application. Please note the following requirements:

- Applications must be completed in pen (preferably blue ink).
- All information must be legible.
- The application must be filled out completely and all required documents must be submitted with the application.
- Applications must be submitted by postal mail. Applications transmitted by any other means, such as fax or email will not be considered.
- Only envelopes with a single (1) application will be considered for competitive review.
- Applications that do not comply with these instructions will not be eligible for consideration.

2017 Tax Year:

Instructions for completing the *Initial Application and Attestation Form*:

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- Print your full legal name
- Complete your *Personal Residence Address*
- Complete all information under *Health Profession Information* and select an *Eligible Professional Type*. NOTE: If your licensure is not on the list provided, you are not eligible for the Tax Credit.
- Choose one of the three options under *Attestation – Practice Establishment* and indicate the date you joined, purchased or established a practice.

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- Fully complete your *Designated Practice Location*.
- Place a check-mark next to the *Designated Underserved Area Type* where the practice is located. To confirm the type of designated practice, refer to the Primary Care Health Professional Shortage Area map and/or the Medically Underserved Areas/Populations map, located on the Maine Rural Health and Primary Care Program website at: <http://www.maine.gov/dhhs/dlrs/rhpc/hpsa.shtml>
- In the *Required Supporting Documentation Check List*, check off all documents required and submit copies of the documents with the application. All required documents must accompany an application for the application to be considered complete.
- Check all boxes in the *Attestation – Commitment to Practice* section.
- Sign your name and date the form.

Completed forms must be mailed to:

**Director, Rural Health and Primary Care Program
Division of Licensing and Certification
41 Anthony Avenue
#11 State House Station
Augusta, Maine 04333-0011**