SCHEDULE A
FORM 1040ME
Attachment Sequence No. 7
2014

ADJUSTMENTS TO TAX

See instructions.
Enclose with your Form 1040ME.
For more information, visit www.maine.gov/revenue/forms.

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Name(s) as shown on Form 1040ME: XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

Your Social Security Number: 999 99 9999

Section 1. REFUNDABLE CREDITS:

1.	**REHABILITATION OF HISTORIC PROPERTIES AFTER 2007** **(Enclose worksheet-*see* instructions)**	1	999999999.00
2.	**CHILD CARE CREDIT (Enclose worksheet-*see* instructions)**	*2	999999999.00
3.	**CREDIT FOR EDUCATIONAL OPPORTUNITY- for Maine residents and part-year residents only. (Enclose worksheet-*see* instructions)**	*3	999999999.00
4.	**NEW MARKETS TAX CREDIT (Enclose worksheet-*see* instructions)**	4	999999999.00
5.	**TOTAL REFUNDABLE CREDITS** - Add lines 1 through 4. Enter result here and on 1040ME, page 2, line 25c	5	999999999.00

Section 2. NON REFUNDABLE CREDITS (See instructions for details):

6.	**CREDIT FOR THE ELDERLY** - Enter amount from federal Form 1040, line 54 related to credit for the elderly or federal Form 1040A, line 32 $ 999999999 x .20	*6	999999999.00
7.	**CHILD CARE CREDIT** - Enter amount from line 6 of the Child Care Credit Worksheet in the instructions. **Enclose the worksheet with your return.**	*7	999999999.00
8.	**EARNED INCOME TAX CREDIT** - Enter amount from federal Form 1040, line 66a or federal Form 1040A, line 42a or federal Form 1040EZ, line 8a $ 999999999 x .05	*8	999999999.00
9.	**CREDIT FOR INCOME TAX PAID TO OTHER JURISDICTIONS** - Enter the amount from line 5 from the worksheet for the Credit for Income Tax Paid to Other Jurisdictions on page 12	9	999999999.00
10.	**MAINE SEED CAPITAL CREDIT (Enclose worksheet-*see* instructions)**	10	999999999.00
11.	**CREDIT FOR EDUCATIONAL OPPORTUNITY- for Maine residents and part-year residents only. (Enclose worksheet-*see* instructions)**	*11	999999999.00
12.	**MAINE CAPITAL INVESTMENT CREDIT**	12	999999999.00
13.	**RESEARCH EXPENSE TAX CREDIT (Enclose worksheet-*see* instructions)**	13	999999999.00
14.	**WELLNESS PROGRAMS CREDIT (Enclose worksheet-*see* instructions)**	14	999999999.00
15.	**HIGH-TECHNOLOGY CREDIT (Enclose worksheet-*see* instructions)**	15	999999999.00
16.	**CARRYFORWARD OF CERTAIN CREDIT AMOUNTS (Enclose worksheet-*see* instructions)**	16	999999999.00
17.	**MEDIA PRODUCTION CREDIT (Enclose worksheet-*see* instructions)**	17	999999999.00
18.	**PINE TREE DEVELOPMENT ZONE CREDIT** - Enter the amount from the Credit Application Worksheet **(Enclose worksheet-*see* instructions)**	18	999999999.00
19.	**FOREST MANAGEMENT PLANNING CREDIT (Supporting documentation must be included)**	19	999999999.00
20.	**OTHER TAX CREDITS (Enclose worksheet-*see* instructions)**	20	999999999.00
21.	**TOTAL NON REFUNDABLE CREDITS** - Add lines 6 through 20.	21	999999999.00
22.	**MAINE INCOME TAX** - Form 1040ME, line 21	22	999999999.00
23.	**ALLOWABLE NONREFUNDABLE CREDITS** - Amount on line 21 or line 22, whichever is less. Enter here and on Form 1040ME, line 22.	23	999999999.00

***NOTE:** Personal credits (lines 2, 3, 6, 7, 8 and 11 above) taken by part-year residents, nonresidents and "Safe Harbor" residents are limited to the Maine residency period or prorated based on the ratio of Maine-source income to total income. For lines 6 and 8, this is done on Schedule NR, line 8 or Schedule NRH, line 10. Lines 2 and 7 are prorated on the Worksheet for Child Care Credit. Lines 3 and 11 are determined on the related credit worksheet. Maine business credits are claimed in their entirety, up to the Maine tax liability (carryover provisions may apply).