



**SCHEDULE A — MAINE TAX ADJUSTMENTS - See page 17**

**Tax Credit Worksheets Required.** For more information on all tax credits and related worksheets, visit [www.maine.gov/revenue/forms](http://www.maine.gov/revenue/forms) (select Worksheets for Tax Credits) or call (207) 626-8475. Except for lines 6 and 8, you must complete and attach a tax credit worksheet for each tax credit claimed.

**NOTE:** If you file **Schedule NRH**, multiply the joint amount (for both you and your spouse) of Schedule A, lines 6 and 8 by the percentage listed on Schedule NRH, Column B, line 7. Enter the result on the appropriate line of Schedule A.

**SECTION 1 - REFUNDABLE CREDITS:**

**Line 1. Rehabilitation of historic properties after 2007.** If you have qualified rehabilitation expenditures associated with a historic structure located in Maine that is placed in service during the tax year, you may qualify for this credit. Enclose worksheet.

**Line 2. Refundable portion of the Child Care Credit.** Up to \$500 of your Child Care Credit is refundable. Enter the amount from line 5, or line 5a, of the worksheet for Child Care Credit. Enclose worksheet.

**Line 3. Refundable Credit for Educational Opportunity. For Maine residents and part-year residents only.** Graduates of Maine colleges who obtain an associate or bachelor's degree in science, technology, engineering or mathematics may qualify for a refundable credit based on certain loan payments made in 2015. Enclose worksheet.

**Line 4. New Markets Capital Investment Credit.** An investor that holds a qualified equity investment certificate may be eligible for this credit.

**SECTION 2 - NONREFUNDABLE TAX CREDITS:**

**Line 10. Maine Seed Capital Credit.** If you invested in a qualified Maine business of which you are not a principal owner, you may qualify for a credit through the Finance Authority of Maine.

**Line 11. Nonrefundable Credit for Educational Opportunity. For Maine residents and part-year residents only.** Graduates of Maine colleges (or employers of qualified graduates) may qualify for a credit based on certain loan repayments made in 2015.

**Line 12. Maine Capital Investment Credit.** This credit is available for unused portions of the Maine Capital Investment Credit.

**Line 13. Research Expense Tax Credit.** If your business invested in research, you may qualify for this credit.

**Line 14. Wellness Programs Credit.** An employer with 20 or fewer employees that incurred expenses for developing, instituting and maintaining a wellness program may qualify for this credit.

**Line 15. High-Tech Credit.** If your business invested in computer equipment used in high-tech activity, you may qualify for this credit.

**Line 16. Carryforward of Certain Credits.** Enter on this line unused portions of the Super Credit for Substantially Increased Research and Development and the Maine Minimum Tax Credit amounts carried forward from prior years.

**Lines 17 & 18. Media Production / Pine Tree Development Zone Credits.** If your business produced a movie or other type of media production or if you expanded your business in Maine, you may qualify for one of these credits, certified through the Department of Economic and Community Development.

**Line 19. Forest Management Planning Credit.** Once every 10 years an individual taxpayer is allowed a credit of up to \$200 for the costs of a forest management and harvest plan for a parcel of more than 10 acres. To claim the credit, you must complete the Forest Management Planning Credit worksheet for your records.

**Line 20. Other Tax Credits.** Enter the sum of the following credits. List the name of each credit claimed in the space provided: ● Biofuel Production Tax Credit, for DEP-certified production of non-fossil fuels ● Family Development Account Credit, for contributions to the FAME-authorized fund ● Jobs and Investment Tax Credit, for creation of 100 jobs and investment of \$5 million ● Maine Fishery Infrastructure Credit for investments in, or contributions to, public fishery infrastructure projects ● Employer credits for payment of employee expenses (long-term care insurance, day care expenses, dependent health benefits) ● "Step 4" Child Care Investment Tax Credit, for DHHS-certified investments in child care facilities.

**2015 - Worksheet for Child Care Credit - Schedule A, Lines 2 and 7 (Enclose with your Form 1040ME)**

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. If so, enter your child care provider's **Step 4** Child Care Quality certificate number in the space provided and enter your Step 4 child care expenses in Column B. Otherwise, use only column A to calculate your child care credit. For a list of Step 4 child care providers, go to [www.maine.gov/revenue](http://www.maine.gov/revenue) (select Income/Estate Tax) or call DHHS at (207) 624-7909 Monday through Friday.

**Step 4 Child Care Program**

**Name & Certificate Number:** \_\_\_\_\_  
*(do not enter the Child Care Program's federal ID number)*

<b>Column A</b> <b>Regular</b> <b>Child Care</b> <b>Expenses</b>	<b>Column B</b> <b>"Step 4"</b> <b>Child Care</b> <b>Expenses</b>
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1. Total expenses paid for child care services included on federal Form 2441, line 2, column C..... 1. \$

1a. **Column A** - expenses paid for **regular** child care services included on line 1  
**Column B** - expenses paid for **Step 4** child care services included on line 1..... 1a. \_\_\_\_\_

1b. Percentage of expenses paid. **Column A** - divide line 1a, column A by line 1  
**Column B** - divide line 1a, column B by line 1..... 1b. \_\_\_\_\_

2. Enter amount from federal Form 1040, line 49 or 1040A, line 31 ..... 2. \$

2a. **Column A** - multiply line 2 by line 1b, column A  
**Column B** - multiply line 2 by line 1b, column B..... 2a. \_\_\_\_\_

3. Maine Credit. **Column A** - multiply line 2a, column A by 25% (.25)  
**Column B** - multiply line 2a, column B by 50% (.50)..... 3. \_\_\_\_\_

4. Add line 3, column A and line 3, column B ..... 4. \_\_\_\_\_

5. **Refundable** child care credit. Enter line 4 or \$500, whichever is less. .... 5. \_\_\_\_\_

5a. **FOR THOSE FILING SCHEDULE NR OR SCHEDULE NRH:** 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 NR, line 7).  
 For those filing Schedule NRH, 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. Subtract line 5 from line 4. If negative, enter zero..... 6. \_\_\_\_\_

6a. **FOR THOSE FILING SCHEDULE NR OR SCHEDULE NRH:** You must prorate your nonrefundable child care credit.  
 For those filing Schedule NR, multiply line 6 by the Maine-source income ratio (1.0000 minus Schedule NR, line 7).  
 For those filing Schedule NRH, 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 7.**