



**2016 - Worksheet for Child Care Credit - Schedule A, Lines 1 and 8 (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)*

**Column A**  
**Regular**  
**Child Care**  
**Expenses**

**Column B**  
**"Step 4"**  
**Child Care**  
**Expenses**

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. \_\_\_\_\_
- 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. \_\_\_\_\_
  - 5a. **MAINE RESIDENTS AND PART-YEAR RESIDENTS 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 1.**
  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. \_\_\_\_\_
  - 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 8.**

**2016 - Worksheet for Earned Income Tax Credit - Schedule A, Lines 3 and 10 (Enclose with your Form 1040ME)**

1. Enter amount from federal Form 1040, line 66a or federal Form 1040A, line 42a or federal Form 1040EZ, line 8a..... 1. \_\_\_\_\_
2. **Multiply** Line 1 by 5% (line 1 x .05) ..... 2. \_\_\_\_\_  
 ▶ **Maine Residents:** Enter the amount from line 2 on Form 1040ME, Schedule A, line 3. **Except**, if you are filing Schedule NRH, continue to line 3. **Part-year residents** and **nonresidents**, continue to line 3.
3. **Ratio of Maine source income: FOR THOSE FILING SCHEDULE NR OR SCHEDULE NRH:**  
 You must prorate your earned income tax credit.  
For those filing Schedule NR, multiply line 2 by the Maine-source income ratio (1.0000 minus Schedule NR, line 7).  
For those filing Schedule NRH, multiply line 2 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). .... 3. \_\_\_\_\_  
 ▶ **Maine Resident:** If you completed line 3, enter the result on Form 1040ME, Schedule A, line 3.  
 ▶ **Part-year Resident:** Enter line 3 on Form 1040ME, Schedule A, line 3.  
 ▶ **Nonresident:** Enter line 3 on Form 1040ME, Schedule A, line 10.