



Maine Tax Credit Certification for Dental Care Professionals

2019 Tax Year Instructions

Subject: Instructions for completing the *2019 Tax Year Initial Application and Attestation Form*
Submission Dates: Application must be postmarked no earlier than January 15, 2020 and no later than February 18, 2020.

Dear Dental Care Professional:

The purpose of this document is to provide instructions for completing the application for an income tax credit for tax year 2019. The Tax Credit Certification Program for Dental Care Professionals allows up to five eligible dental care professionals, who are paying outstanding student loans, to be certified by the Department of Health and Human Services (DHHS) 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”).

The Legislature has funded this program. Successful applicants may participate in this program for a maximum of five years depending on continued eligibility. 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. DHHS will submit the names of the certified individuals to the Maine Revenue Services that manages the income tax credit through the certified professional’s annual income tax return.

Eligibility for certification has been determined by statute. The statute is posted at <http://legislature.maine.gov/legis/statutes/36/title36sec5219-DD.html>.

This document contains specific instructions for the 2019 tax year. Complete and submit the 2019 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 United States 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.

2019 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.
- 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 submitted by United States Postal Mail to:

**Director, Rural Health and Primary Care Program
Maine Center for Disease Control
11 State House Station
Augusta, Maine 04333-0011**