



# Primary Care Tax Credit Program

The Tax Credit Certification Program for Primary Care Professionals allows up to ten eligible primary 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 in return for practicing within a Maine Health Professional Shortage Area or Medically Underserved Area/Population for a minimum of five years. Eligible providers include Advanced Practice Registered Nurses, Physicians, Physician Assistants, and Registered Nurses working in primary care.

Applications, which are subject to a competitive order of receipt process (so called "first-come first served"), open online on January 15, 2026 at 9:00 a.m. and will remain open until February 18, 2026 at 4:00 p.m.

Applicants will be requested to provide the following:

- A verification of full, permanent licensure in Maine. Must come from ALMS: <https://www.pfr.maine.gov/almsonline/almquery/SearchIndividual.aspx>.
- An employment contract that indicates that you have been practicing full time at the designated work location since at least 7/1/2025.
- Verification of Educational Debt form (make copies as necessary).
- Educational Loan documentation:
  - On official letterhead or other clear verification that it comes from the lender/holder;
  - Includes the name of the borrower (i.e., the applicant);
  - Contains the account number;
  - Includes the date of the statement (cannot be more than 45 days from the date of application submission)
  - Includes the current outstanding balance (principal and interest) or the current payoff balance.

Questions? contact the Rural Health and Primary Care Program at (207) 287-5562 or e-mail Merica Tripp at [merica.a.tripps@maine.gov](mailto:merica.a.tripps@maine.gov).