



**SCHEDULE A
FORM 1040ME
2008**

Attachment
Sequence No. 4

ADJUSTMENTS TO TAX

See instructions on pages 10 and 11.

Enclose with your Form 1040ME.



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0802103

Name(s) as shown on Form 1040ME

Your Social Security Number

_____ - _____ - _____

Section 1. TAX ADDITIONS: (Part-year residents/Nonresidents/"Safe Harbor" residents see instructions on page 10.)

1. **RETIREMENT PLAN DISTRIBUTIONS** - Enter the amount from federal Form 1040, line 44 related to lump-sum distributions (federal form 4972) \$ _____ x .15 1 _____, _____, _____
2. **EARLY DISTRIBUTION FROM QUALIFIED RETIREMENT PLANS** - Enter the amount from federal Form 1040, line 59 related to early distributions \$ _____ x .15 2 _____, _____, _____
- 3a. Enter the Maine Minimum Tax from the Maine Minimum Tax Worksheet, line 12 **(Enclose worksheet-see instructions)** 3a _____, _____, _____
- 3b. Enter the amount of Pine Tree Development Zone Credit from the Credit Application Worksheet **(Enclose worksheet-see instructions)** 3b _____, _____, _____
- 3c. **MAINE MINIMUM TAX** - Subtract line 3b from line 3a..... 3c _____, _____, _____
4. **TOTAL ADDITIONS** - Add lines 1, 2, and 3c. Enter result here and on 1040ME, page 1, line 21 4 _____, _____, _____

Section 2. TAX CREDITS (See instructions for details):

5. **CREDIT FOR THE ELDERLY** - Enter amount from federal Form 1040, line 49 or 1040A, line 30 \$ _____ x .20 *5 _____, _____, _____
6. **CHILD CARE CREDIT** - Enter amount from line 6 of the Child Care Credit Worksheet on page 22. Enclose the Worksheet with your return..... *6 _____, _____, _____
7. **EARNED INCOME TAX CREDIT** - Enter amount from federal form 1040, line 64a or 1040A, line 40a or form 1040EZ, line 8a \$ _____ x .05 *7 _____, _____, _____
8. **CREDIT FOR INCOME TAX PAID TO OTHER JURISDICTIONS** - From page 22, Schedule 3, line 5..... 8 _____, _____, _____
9. **MAINE SEED CAPITAL CREDIT (Enclose worksheet-see instructions)** 9 _____, _____, _____
10. **CREDIT FOR EDUCATIONAL OPPORTUNITY (Enclose worksheet-see instructions)** 10 _____, _____, _____
11. **FOREST MANAGEMENT PLANNING CREDIT** (Supporting documentation **MUST** be included) 11 _____, _____, _____
12. **RESEARCH EXPENSE TAX CREDIT (Enclose worksheet-see instructions)** 12 _____, _____, _____
13. **RESEARCH & DEVELOPMENT SUPER CREDIT (Enclose worksheet-see instructions)** 13 _____, _____, _____
14. **HIGH-TECHNOLOGY CREDIT (Enclose worksheet-see instructions)** 14 _____, _____, _____
15. **MAINE MINIMUM TAX CREDIT (Enclose worksheet-see instructions)** 15 _____, _____, _____
16. **MEDIA PRODUCTION CREDIT (Enclose worksheet-see instructions)** 16 _____, _____, _____
17. **PINE TREE DEVELOPMENT ZONE CREDIT** - Enter the amount from the Credit Application Worksheet **(Enclose worksheet-see instructions)** 17 _____, _____, _____
18. **OTHER TAX CREDITS** - List _____ **(See instructions)** 18 _____, _____, _____
19. **TOTAL CREDITS** - Add lines 5 through 18..... 19 _____, _____, _____
20. **MAINE INCOME TAX** - 1040ME, line 23 minus Schedule A, line 3c..... 20 _____, _____, _____
21. **ALLOWABLE CREDITS** - Amount on line 19 or line 20, whichever is less. Enter here and on **FORM 1040ME, line 24** 21 _____, _____, _____

***NOTE:** Personal credits (lines 5, 6, 7 and 10 above) taken by part-year residents, nonresidents and "Safe Harbor" residents must be prorated based on the ratio of Maine-source income to total income. For lines 5 and 7, this is done on Schedule NR, line 8 or Schedule NRH, line 10. Line 6 is prorated on the Worksheet for Child Care Credit. Line 10 is determined on the related credit worksheet. Maine business credits may be claimed in their entirety, up to the Maine tax liability (carryover provisions may apply).



Name(s) as shown on Form 1040ME

Your Social Security Number

Attachment
Sequence No. 5

2008 - Worksheet for Child Care Credit - Schedule A, Line 6
Enclose with your Form 1040ME

Your child care provider may be certified as a "Quality Child Care Program" by the Department of Health and Human Services (DHHS), Office of Child Care and Head Start. (For a list of certified quality child care providers, go to Maine Revenue Services web site at www.maine.gov/revenue (select Income/Estate Tax) or call DHHS at (207) 624-7909 Monday through Friday.) If so, enter your child care provider's Quality Child Care certificate number or Step 4 Child Care Quality Rating System certificate number in the space provided and enter your quality child care expenses in Column B. Otherwise, use only column A to calculate your child care credit.

Quality 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
"Quality"
Child Care
Expenses

- Total expenses paid for child care services included on federal Form 2441, line 2, column C or federal Form 1040A, Schedule 2, line 2, column C..... 1. \$ _____
 - Column A - expenses paid for **regular** child care services included on line 1
 - Column B - expenses paid for **quality** child care services included on line 1..... 1a. _____
- 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. _____
- Enter amount from federal Form 1040, line 48 or 1040A, line 29 2. \$ _____
 - Column A - multiply line 2 by line 1b, column A
 - Column B - multiply line 2 by line 1b, column B 2a. _____
- Maine Credit. Column A - multiply line 2a, column A by 25% (.25)
Column B - multiply line 2a, column B by 50% (.50)..... 3. _____
- Add line 3, column A and line 3, column B 4. _____
4a. FOR THOSE FILING SCHEDULE NR OR SCHEDULE NRH: You must prorate your child care credit.
For those filing Schedule NR, multiply line 4 by the Maine-source income ratio (1.0000 minus Schedule NR, line 7).
For those filing Schedule NRH, multiply line 4 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). 4a. _____
- Enter line 4 or line 4a (for those filing Schedule NR or Schedule NRH) or \$500, whichever is less. Enter this amount on **Form 1040ME, line 28d** 5. _____
- Subtract line 5 from line 4 or line 4a (for those filing Schedule NR or NRH). Enter here and on **Schedule A, line 6** 6. _____

2008 - Schedule 3 - Worksheet for Credit for Income Tax Paid to Other Jurisdictions
Schedule A, Line 8 - FOR MAINE RESIDENTS ONLY
Enclose with your Form 1040ME

Enclose with your Form 1040ME - You must attach a copy of the income tax return filed with the other jurisdiction.

Residents (excluding "Safe Harbor" residents) may claim a credit against Maine income tax for income tax paid to another jurisdiction if all the following conditions are met: (1) the other jurisdiction is another state, a political subdivision thereof, the District of Columbia, Canadian Province or any political subdivision of a foreign country that is analogous to a state of the United States; (2) the tax paid to the other jurisdiction is directly related to the income received during the tax year covered by this return (tax payments made to other taxing jurisdictions for prior year tax liabilities cannot be considered when computing this credit); and, (3) the income taxed by the other jurisdiction is derived from sources in that jurisdiction. Income sourced to another state must be determined in the same way that a Maine nonresident calculates Maine-source income for purposes of Schedule NR or Schedule NRH. See page 12 of the nonresident long form booklet for a brief description of Maine-source income. See also 36 M.R.S.A. § 5142 and Maine Rule 806. The income considered taxed by the other jurisdiction is income, after deductions, that is analogous to "Maine adjusted gross income" (federal adjusted gross income plus or minus income modifications).

- Individuals who are considered to be residents of both Maine (excluding "Safe Harbor" residents) and another state for income tax purposes may qualify for a dual resident credit under 36 M.R.S.A. § 5128. For more information, see www.maine.gov/revenue/forms or call (207) 626-8475.
- A **part-year resident** may claim a credit for tax paid to another jurisdiction on income earned during the period of Maine residency only (excluding period of "Safe Harbor" residency). Enter on line 1 your Maine adjusted income while a Maine resident (excluding period of "Safe Harbor" residency). Enter on line 2 the portion of line 1 that was taxed by the other jurisdiction. Compute line 4a on the basis of the Maine tax relating to the Maine adjusted gross income shown on line 1. Enter on line 4b the income tax paid to the other jurisdiction relating to the income shown on line 2. **Part-year residents who qualify for both the credit for tax paid to another jurisdiction and the nonresident credit - follow the special instructions on page 13 of the nonresident long form booklet.**
- Line 4b is the income tax assessed by the other jurisdiction minus any tax credits (except withholding and estimated tax payments).

1	Maine adjusted gross income from Form 1040ME, page 1, line 16.....	1	_____
2	Income sourced to and taxed by _____ (⇄ other jurisdiction) included in line 1.....	2	_____
3	Percentage of income taxed by other jurisdiction (divide line 2 by line 1 - if line 2 is greater than line 1, enter 1.0000)	3	_____
4	Limitation of Credit:		
	a Form 1040ME, page 1, line 20 \$ _____ multiplied by _____ on line 3	4a	_____
	b Income taxes paid to other jurisdiction on income shown on line 2 (not the amount withheld)	4b	_____
5	Allowable Credit, line 4a or 4b, whichever is less. Enter here and on Maine Schedule A, line 8.....	5	_____

• **Special instructions for taxpayers who claim credit for income tax paid to more than one other jurisdiction:** Credit for each jurisdiction must be computed separately. Use a separate worksheet for each one. Print the name of the other jurisdiction in the space provided on line 2. Add the line 5 results together and enter the total on Maine Schedule A, line 8. **Attach a copy of the income tax return filed with the other jurisdiction.**

Note: You may photocopy this page if you need additional worksheets.