

**SCHEDULE A
FORM 1040ME
2011**

ADJUSTMENTS TO TAX

See instructions on page 4.

Enclose with your Form 1040ME.

For more information, visit www.maine.gov/revenue/forms.



99

Attachment
Sequence No. 4

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 4.)

- 1. **RETIREMENT PLAN DISTRIBUTIONS** - Enter the amount from federal Form 1040, line 44 related to lump-sum distributions (federal form 4972) \$ _____ x .15 1 **.00**
- 2. **EARLY DISTRIBUTION FROM QUALIFIED RETIREMENT PLANS** - Enter the amount from federal Form 1040, line 58 related to early distributions \$ _____ x .15 2 **.00**
- 3a. Enter the Maine Minimum Tax from the Maine Minimum Tax Worksheet, line 12 (**Enclose worksheet-see instructions**) 3a **.00**
- 3b. Enter the amount of Pine Tree Development Zone Credit from the Credit Application Worksheet (**Enclose worksheet-see instructions**) 3b **.00**
- 3c. **MAINE MINIMUM TAX** - Subtract line 3b from line 3a..... 3c **.00**
- 4. **TOTAL ADDITIONS** - Add lines 1, 2, and 3c. Enter result here and on 1040ME, page 1, line 21 4 **.00**

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

- 5. **CREDIT FOR THE ELDERLY** - Enter amount from federal Form 1040, line 53 related to credit for the elderly or federal Form 1040A, line 30 \$ _____ x .20 *5 **.00**
- 6. **CHILD CARE CREDIT** - Enter amount from line 6 of the Child Care Credit Worksheet on page 10. **Enclose the worksheet with your return.** *6 **.00**
- 7. **EARNED INCOME TAX CREDIT** - Enter amount from federal Form 1040, line 64a or federal Form 1040A, line 38a or federal Form 1040EZ, line 8a \$ _____ x .05 *7 **.00**
- 8. **CREDIT FOR INCOME TAX PAID TO OTHER JURISDICTIONS** - Enter the amount from line 5 from the worksheet for the Credit for Income Tax Paid to Other Jurisdictions available at www.maine.gov/revenue/forms. 8 **.00**
- 9. **MAINE SEED CAPITAL CREDIT (Enclose worksheet-see instructions)** 9 **.00**
- 10. **CREDIT FOR EDUCATIONAL OPPORTUNITY (Enclose worksheet-see instructions)** 10 **.00**
- 11. **MAINE CAPITAL INVESTMENT CREDIT (Enclose worksheet-see instructions)** 11 **.00**
- 12. **RESEARCH EXPENSE TAX CREDIT (Enclose worksheet-see instructions)** 12 **.00**
- 13. **RESEARCH & DEVELOPMENT SUPER CREDIT (Enclose worksheet-see instructions)** 13 **.00**
- 14. **HIGH-TECHNOLOGY CREDIT (Enclose worksheet-see instructions)** 14 **.00**
- 15. **MAINE MINIMUM TAX CREDIT (Enclose worksheet-see instructions)** 15 **.00**
- 16. **MEDIA PRODUCTION CREDIT (Enclose worksheet-see instructions)** 16 **.00**
- 17. **PINE TREE DEVELOPMENT ZONE CREDIT** - Enter the amount from the Credit Application Worksheet (**Enclose worksheet-see instructions**) 17 **.00**
- 18. **OTHER TAX CREDITS** - List _____ (**See instructions**) 18 **.00**
- 19. **TOTAL CREDITS** - Add lines 5 through 18. 19 **.00**
- 20. **MAINE INCOME TAX** - 1040ME, line 23 minus Schedule A, line 3c..... 20 **.00**
- 21. **ALLOWABLE CREDITS** - Amount on line 19 or line 20, whichever is less. Enter here and on **FORM 1040ME, line 24** 21 **.00**

***NOTE:** Personal credits (lines 5, 6, 7 and 10 above) taken by part-year residents, nonresidents and "Safe Harbor" residents are 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 are claimed in their entirety, up to the Maine tax liability (carryover provisions may apply).

2011 - 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 facility by the Department of Health and Human Services (DHHS), Office of Child Care and Head Start. 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. 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.

Quality Child Care Program

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

Column A	Column B
Regular	"Quality"
Child Care	Child Care
Expenses	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 **quality** 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 48 or 1040A, line 29 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. _____
- 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. _____
5. 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. _____
6. 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. _____