

**SCHEDULE A
FORM 1040ME**

2014

Attachment
Sequence No. 7

ADJUSTMENTS TO TAX

See instructions.

Enclose with your Form 1040ME.

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



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Name(s) as shown on Form 1040ME

Your Social Security Number

Section 1. REFUNDABLE CREDITS:

1. REHABILITATION OF HISTORIC PROPERTIES AFTER 2007 1		.00
(Enclose worksheet-see instructions)		
2. CHILD CARE CREDIT (Enclose worksheet-see instructions) *2		.00
3. CREDIT FOR EDUCATIONAL OPPORTUNITY- for Maine residents and part-year residents only. (Enclose worksheet-see instructions) *3		.00
4. NEW MARKETS TAX CREDIT (Enclose worksheet-see instructions) 4		.00
5. TOTAL REFUNDABLE CREDITS - Add lines 1 through 4. Enter result here and on 1040ME, page 2, line 25c..... 5		.00

Section 2. NON REFUNDABLE CREDITS (See instructions for details):

6. CREDIT FOR THE ELDERLY - Enter amount from federal Form 1040, line 54 related to credit for the elderly or federal Form 1040A, line 32 \$ _____ x .20 *6		.00
7. CHILD CARE CREDIT - Enter amount from line 6, or line 6a, of the Child Care Credit Worksheet in the instructions. Enclose the worksheet with your return. *7		.00
8. EARNED INCOME TAX CREDIT - Enter amount from federal Form 1040, line 66a or federal Form 1040A, line 42a or federal Form 1040EZ, line 8a \$ _____ x .05 *8		.00
9. 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 on page 12..... 9		.00
10. MAINE SEED CAPITAL CREDIT (Enclose worksheet-see instructions) 10		.00
11. CREDIT FOR EDUCATIONAL OPPORTUNITY- for Maine residents and part-year residents only. (Enclose worksheet-see instructions) *11		.00
12. MAINE CAPITAL INVESTMENT CREDIT (Enclose worksheet-see instructions) 12		.00
13. RESEARCH EXPENSE TAX CREDIT (Enclose worksheet-see instructions) 13		.00
14. WELLNESS PROGRAMS CREDIT (Enclose worksheet-see instructions) 14		.00
15. HIGH-TECHNOLOGY CREDIT (Enclose worksheet-see instructions) 15		.00
16. CARRYFORWARD OF CERTAIN CREDIT AMOUNTS (Enclose worksheet-see instructions) .. 16		.00
17. MEDIA PRODUCTION CREDIT (Enclose worksheet-see instructions) 17		.00
18. PINE TREE DEVELOPMENT ZONE CREDIT - Enter the amount from the Credit Application Worksheet (Enclose worksheet-see instructions) 18		.00
19. FOREST MANAGEMENT PLANNING CREDIT (Supporting documentation must be included) ... 19		.00
20. OTHER TAX CREDITS (Enclose worksheet-see instructions) 20		.00
21. TOTAL NON REFUNDABLE CREDITS - Add lines 6 through 20. 21		.00
22. MAINE INCOME TAX - Form 1040ME, line 21 22		.00
23. ALLOWABLE NONREFUNDABLE CREDITS - Amount on line 21 or line 22, whichever is less. Enter here and on Form 1040ME, line 22. 23		.00

***NOTE:** Personal credits (lines 2, 3, 6, 7, 8 and 11 above) taken by part-year residents, nonresidents and "Safe Harbor" residents are limited to the Maine residency period or prorated based on the ratio of Maine-source income to total income. For lines 6 and 8, this is done on Schedule NR, line 8 or Schedule NRH, line 10. Lines 2 and 7 are prorated on the Worksheet for Child Care Credit. Lines 3 and 11 are determined on the related credit worksheet. Maine business credits are claimed in their entirety, up to the Maine tax liability (carryover provisions may apply).

SCHEDULE A — MAINE TAX ADJUSTMENTS - See page 13

Tax Credit Worksheets Required. For more information on all tax credits and related worksheets, visit www.maine.gov/revenue/forms (select Worksheets for Tax Credits) or call (207) 626-8475. Except for lines 6 and 8, you must complete and attach a tax credit worksheet for each tax credit claimed.

NOTE: If you file **Schedule NRH**, multiply the joint amount (for both you and your spouse) of Schedule A, lines 6 and 8 by the percentage listed on Schedule NRH, Column B, line 7. Enter the result on the appropriate line of Schedule A.

SECTION 1 - REFUNDABLE CREDITS:

- Line 1. Rehabilitation of historic properties after 2007.** If you have qualified rehabilitation expenditures associated with a historic structure located in Maine that is placed in service during the tax year, you may qualify for this credit. Enclose worksheet.
- Line 2. Refundable portion of the Child Care Credit.** Up to \$500 of your Child Care Credit is refundable. Enter the amount from line 5, or line 5a, of the worksheet for Child Care Credit. Enclose worksheet.
- Line 3. Refundable Credit for Educational Opportunity. For Maine residents and part-year residents only.** Graduates of Maine colleges who obtain an associate or bachelor's degree in science, technology, engineering or mathematics may qualify for a refundable credit based on certain loan payments made in 2014. Enclose worksheet.
- Line 4. New Markets Capital Investment Credit.** An investor that holds a qualified equity investment certificate may be eligible for this credit.

SECTION 2 - NONREFUNDABLE TAX CREDITS:

- Line 10. Maine Seed Capital Credit.** If you invested in a qualified Maine business of which you are not a principal owner, you may qualify for a credit through the Finance Authority of Maine.
- Line 11. Nonrefundable Credit for Educational Opportunity. For Maine residents and part-year residents only.** Graduates of Maine colleges (or employers of qualified graduates) may qualify for a credit based on certain loan repayments made in 2014.
- Line 12. Maine Capital Investment Credit.** If your business placed depreciable property in service in Maine during tax year's 2011, 2012, 2013 or 2014, you may qualify for this credit.
- Lines 13. Research Expense Tax Credit.** If your business invested in research, you may qualify for this credit.

- Line 14. Wellness Programs Credit.** An employer with 20 or fewer employees that incurred expenses for developing, instituting and maintaining a wellness program may qualify for this credit.
- Line 15. High-Tech Credit.** If your business invested in computer equipment used in high-tech activity, you may qualify for this credit.
- Line 16. Carryforward of Certain Credits.** Enter on this line unused portions of the Super Credit for Substantially Increased Research and Development and the Maine Minimum Tax Credit amounts carried forward from prior years.
- Lines 17 & 18. Media Production / Pine Tree Development Zone Credits.** If your business produced a movie or other type of media production or if you expanded your business in Maine, you may qualify for one of these credits, certified through the Department of Economic and Community Development.
- Line 19. Forest Management Planning Credit.** Once every 10 years an individual taxpayer is allowed a credit of up to \$200 for the costs of a forest management and harvest plan for a parcel of more than 10 acres. To claim the credit, you must complete the Forest Management Planning Credit worksheet for your records.
- Line 20. Other Tax Credits.** Enter the sum of the following credits. List the name of each credit claimed in the space provided: ● Biofuel Production Tax Credit, for DEP-certified production of non-fossil fuels ● Family Development Account Credit, for contributions to the FAME-authorized fund ● Jobs and Investment Tax Credit, for creation of 100 jobs and investment of \$5 million ● Maine Fishery Infrastructure Credit for investments in, or contributions to, public fishery infrastructure projects ● Employer credits for payment of employee expenses (long-term care insurance, day care expenses, dependent health benefits) ● Quality Child Care Investment Tax Credit, for DHHS-certified investments in child care facilities.

2014 - Worksheet for Child Care Credit - Schedule A, Lines 2 and 7 (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 quality 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 (select Income/Estate Tax) or call DHHS at (207) 624-7909 Monday through Friday.

	Column A Regular Child Care Expenses	Column B "Quality" Child Care Expenses
Quality Child Care Program Name & Certificate Number: _____ <div style="text-align: center; font-size: small;">(do not enter the Child Care Program's federal ID number)</div>		
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 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. _____		
5. Refundable child care credit. Enter line 4 or \$500, whichever is less. 5. _____		
5a. FOR THOSE FILING SCHEDULE NR OR SCHEDULE NRH: You must prorate your refundable child care credit. <div style="font-size: small;"> 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. _____ </div>		
▶ Enter line 5 (or line 5a for those filing Schedule NR or Schedule NRH) on Schedule A, line 2.		
6. Nonrefundable child care credit. Subtract line 5 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. <div style="font-size: small;"> 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. _____ </div>		
▶ Enter line 6 (or line 6a for those filing Schedule NR or Schedule NRH) on Schedule A, line 7.		