



# Form 1040ME, Schedule A, Line 20 - Other Tax Credits Worksheet for Tax Year 2014

Use this worksheet to list your Other Tax Credits included on Form 1040ME, Schedule A, line 20. For more information on all tax credits and to see the worksheets, visit [www.maine.gov/revenue/forms](http://www.maine.gov/revenue/forms) (select Worksheets for Tax Credits) or call 626-8475.

TAXPAYER NAME: \_\_\_\_\_ EIN/SSN: \_\_\_\_\_

1. **Biofuel Production Tax Credit** for DEP-certified production of non-fossil fuels ..... 1. \_\_\_\_\_
2. **Family Development Account Credit** for contributions to the FAME-authorized fund... 2. \_\_\_\_\_
3. **Jobs and Investment Tax Credit** for creation of 100 jobs and investment of \$5 million dollars ..... 3. \_\_\_\_\_
4. **Maine Fishery Infrastructure Credit** for investments in, or contributions to, public fishery infrastructure projects ..... 4. \_\_\_\_\_
5. **Long-Term Care Insurance Premium Credit** for employers that incur costs to provide eligible long-term care insurance to employees ..... 5. \_\_\_\_\_
6. **Dependent Health Benefits Paid Tax Credit** for employers that offer a qualified health benefit plan and that employ fewer than five employees. .... 6. \_\_\_\_\_
7. **Employer Assisted Day Care Tax Credit** for employers who provide or pay for day care services for employees. .... 7. \_\_\_\_\_
8. **Quality Child Care Investment Tax Credit** for DHHS-certified investments in child care facilities. .... 8. \_\_\_\_\_
9. **Dental Care Access Credit** for individuals certified as eligible dentists by the Department of Health and Human Services, Oral Health Program ..... 9. \_\_\_\_\_
10. **Primary Care Access Credit** for individuals certified as eligible primary care professionals by the Department of Health and Human Services, Rural Health and Primary Care. .... 10. \_\_\_\_\_
11. **Dual Residence Tax Credit** for individuals who are considered residents of both Maine and another state for income tax purposes may qualify for a reduction of tax provided the other taxing jurisdiction allows a similar tax reduction ..... 11. \_\_\_\_\_
12. **Total Other Tax Credits** (add lines 1 through 11 and enter the total here and on Form 1040ME, Schedule A, line 20) ..... 12. \_\_\_\_\_

## 2014 Worksheet for Form 1040ME, Schedule A, line 20 - Other Tax Credits For Tax Year 2014 - Instructions

Note that for each credit claimed, the applicable tax credit worksheet must be completed and attached to Form 1040ME. Tax credit worksheets are available at [www.maine.gov/revenue/forms](http://www.maine.gov/revenue/forms) or by calling (207) 626-8475, except that the worksheets for the Dental Care Access Credit and the Primary Care Access Credit are available from the Department of Health and Human Services ("DHHS") at the time of certification by DHHS.

### SPECIFIC LINE INSTRUCTIONS

Enter taxpayer name and employer identification number ("EIN") or social security number ("SSN").

- Line 1. **Biofuel Production Tax Credit** - may be claimed by a taxpayer engaged in the production of certified biofuel in Maine. See worksheet at [www.maine.gov/revenue/forms](http://www.maine.gov/revenue/forms). 36 M.R.S. § 5219-X.
- Line 2. **Family Development Account Credit** - may be claimed by taxpayers who contribute to a family development account reserve fund. See worksheet at [www.maine.gov/revenue/forms](http://www.maine.gov/revenue/forms). 36 M.R.S. § 5216-C.
- Line 3. **Jobs and Investment Tax Credit** - is based on the qualified federal investment credit as it existed in IRC § 38(b)(1), as of December 31, 1985 that is directly and solely attributable to a qualified investment in Maine. See worksheet at [www.maine.gov/revenue/forms](http://www.maine.gov/revenue/forms). 36 M.R.S. § 5215.
- Line 4. **Maine Fishery Infrastructure Credit** - may be claimed by taxpayers who have made investments in, or contributions to, public fishery infrastructure projects. See worksheet at [www.maine.gov/revenue/forms](http://www.maine.gov/revenue/forms). Applies to investments and contributions made on or after June 20, 2011. 36 M.R.S. § 5216-D.
- Line 5. **Long-Term Care Insurance Premium Credit** - may be claimed by employers that incur costs to provide eligible long-term care insurance to employees. See worksheet at [www.maine.gov/revenue/forms](http://www.maine.gov/revenue/forms). 36 M.R.S. § 5217-C.
- Line 6. **Dependent Health Benefits Paid Tax Credit** - may be claimed by employers that offer a qualified health benefit plan and that employ fewer than five employees. See worksheet at [www.maine.gov/revenue/forms](http://www.maine.gov/revenue/forms). 36 M.R.S. § 5219-O.
- Line 7. **Employer Assisted Day Care Tax Credit** - may be claimed by employers who provide or pay for day care services for their employees. See worksheet at [www.maine.gov/revenue/forms](http://www.maine.gov/revenue/forms). 36 M.R.S. § 5217.
- Line 8. **Quality Child Care Investment Tax Credit** - may be claimed by a taxpayer that has made an investment during the tax year toward the goal of providing quality child-care services. The credit is equal to the qualifying portion of expenditures paid or expenses incurred by the taxpayer for certified investments in child-care services. See worksheet at [www.maine.gov/revenue/forms](http://www.maine.gov/revenue/forms). 36 M.R.S. § 5219-Q.
- Line 9. **Dental Care Access Credit** - may be claimed by individuals certified as eligible dentists by the Department of Health and Human Services ("DHHS"), Oral Health Program. See worksheet at [www.maine.gov/revenue/forms](http://www.maine.gov/revenue/forms). 36 M.R.S. § 5219-DD.
- Line 10. **Primary Care Access Credit** - may be claimed by individuals certified as primary care professionals by the Department of Health and Human Services ("DHHS"), Rural Health and Primary Care who agree to provide services in underserved areas. Applies to tax years beginning on or after January 1, 2014 but before January 1, 2019. See worksheet at [www.maine.gov/revenue/forms](http://www.maine.gov/revenue/forms). 36 M.R.S. § 5219-KK.
- Line 11. **Dual Residence Tax Credit** - may be claimed by individual taxpayers who are considered residents of both Maine and another state for income tax purposes provided the other taxing jurisdiction allows a similar tax reduction. See worksheet at [www.maine.gov/revenue/forms](http://www.maine.gov/revenue/forms). 36 M.R.S. § 5128.