



**CREDIT FOR CERTAIN HOMESTEAD MODIFICATIONS
(AccessAble Home Tax Credit)
WORKSHEET FOR TAX YEAR 2017**

36 M.R.S. § 5219-PP

Enclose with your Form 1040ME.

TAXPAYER NAME: _____ SSN: _____

1. Enter your federal adjusted gross income (from Form 1040ME, line 14)..... 1. _____

NOTE: If Line 1 is more than \$55,000, STOP HERE. YOU CANNOT CLAIM THIS CREDIT

2. Applicable percentage. Enter on line 2 the decimal amount shown below that applies to the amount on line 1 2. _____

If line 1 is:

| <u>Over</u> | <u>but not over</u> | <u>Enter</u> |
|-------------|---------------------|--------------|
| - | \$25,000 | 1.00 |
| \$25,000 | \$30,000 | .90 |
| \$30,000 | \$35,000 | .80 |
| \$35,000 | \$40,000 | .70 |
| \$40,000 | \$45,000 | .60 |
| \$45,000 | \$55,000 | .50 |

3. Enter your qualified expenditures incurred during 2017 as certified by the Maine State Housing Authority (**attach copy of certificate**). 3. _____

4. Multiply line 3 by line 2. 4. _____

5. Enter line 4 or \$9,000, whichever is less, here and on Form 1040ME, Schedule A, line 20 5. _____

Unused credit amounts may be carried forward for up to 4 years.

INSTRUCTIONS

The AccessAble Home Tax Credit is administered by the Maine State Housing Authority. Eligible taxpayers whose federal adjusted gross income is not more than \$55,000 may claim a tax credit equal to the applicable percentage (up to 100%) of the qualified expenses incurred during the tax year for modifications to their residence, to make the home accessible to a person with a physical disability or a physical hardship who also lives or will live in the home. The credit is limited to \$9,000. The credit may not exceed the tax liability of the taxpayer; however, unused credits may be carried forward for up to four taxable years following the year during which the credit was generated. Expenses that qualify for the credit are certified by the Maine State Housing Authority. For more information, program guidelines and application instructions, visit the Maine State Housing Authority website at www.mainehousing.org/programs-services/HomelImprovement/accessablehome, call 1-800-452-4668, or write to: Maine State Housing Authority, ATTN: Department of Energy and Housing Services, 353 Water Street, Augusta, Maine 04330-4633.