



**Form 1040ME, Schedule A, Line 20 - Other Tax Credits
Worksheet for Tax Year 2017**



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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 (select Worksheets for Tax Credits) or call 626-8475.

Name(s) as shown on Form 1040ME	Your Social Security Number

1. Maine Fishery Infrastructure Credit for investments in, or contributions to, public fishery infrastructure projects	1.		.00
2. AccessAble Home Tax Credit for qualified expenses incurred for certain home modifications to make a homestead accessible to an individual with a disability or physical hardship	2.		.00
3. Credit for Disability Income Protection Plans in the Workplace	3.		.00
4. Dental Care Access Credit for individuals certified as eligible dentists by the Department of Health and Human Services, Oral Health Program	4.		.00
5. 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.	5.		.00
6. 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	6.		.00
7. Total Other Tax Credits (add lines 1 through 6 and enter the total here and on Form 1040ME, Schedule A, line 20).....	7.		.00

Worksheet for Form 1040ME, Schedule A, line 20 - Other Tax Credits For Tax Year 2017 - 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 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. **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. Applies to investments and contributions made on or after June 20, 2011. 36 M.R.S. § 5216-D.
- Line 2. **Accessible Home Tax Credit** - may be claimed by taxpayers whose federal adjusted gross income is not more than \$55,000. The credit is equal to the lesser of \$9,000 or the applicable percentage (up to 100%) of qualified expenses incurred for certain home modifications to make a homestead accessible to an individual with a disability or physical hardship. Qualified expenditures must be certified by the Maine State Housing Authority. The credit is limited to the tax liability of the taxpayer. Carryforward provisions apply. Applies to tax years beginning on or after January 1, 2017. See worksheet at www.maine.gov/revenue/forms. 36 M.R.S. § 5219-PP.
- Line 3. **Credit for Disability Income Protection Plans in the Workplace** - may be claimed by taxpayers who are employers providing either a qualified short-term disability income protection plan or a qualified long-term disability income protection plan. The credit is equal to \$30 per employee enrolled in a plan after January 1, 2017 who was not covered under a disability income protection plan offered by the employer in the tax year immediately preceding the year the employer is first eligible for the credit. The credit must be taken in the first year the employer becomes eligible to claim the credit and may be claimed for up to 3 consecutive tax years. The credit is limited to the tax liability of the taxpayer and any unused credit may not be carried back or forward to any other tax year. Applies to tax years beginning on or after January 1, 2017. See worksheet at www.maine.gov/revenue/forms. 36 M.R.S. § 5219-OO.
- Line 4. **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. 36 M.R.S. § 5219-DD.
- Line 5. **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. 36 M.R.S. § 5219-KK.
- Line 6. **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. 36 M.R.S. § 5128.