



# Earned Income Tax Credit Worksheet for Tax Year 2023 36 M.R.S. § 5219-S

Enclose with Form 1040ME.

Taxpayer Name: \_\_\_\_\_ SSN: \_\_\_\_\_

Enter your date of birth \_\_\_\_\_  
MM DD YYYY

If married, enter your spouse's date of birth \_\_\_\_\_  
MM DD YYYY

1. Enter the amount from federal Form 1040, line 27, or Form 1040-SR, line 27. If you did not claim the federal earned income credit (EIC), see the Special Instructions for line 1 below..... 1. \_\_\_\_\_
  2. If, in 2023, you had at least one qualifying child for purposes of claiming the federal earned income tax credit, multiply line 1 by 25% (line 1 x .25). Otherwise, skip to line 3. .... 2. \_\_\_\_\_
  3. If, in 2023, you did **not** have at least one qualifying child, multiply line 1 by 50% (line 1 x .50) ..... 3. \_\_\_\_\_
- ▶ **Maine residents:** Enter the amount from line 2 or line 3, whichever applies, on Form 1040ME, Schedule A, line 3. **Except**, if you are filing Schedule NRH, continue to line 4.
  - ▶ **Part-year residents** and **nonresidents**, continue to line 4.
4. **Ratio of Maine-source income: IF FILING SCHEDULE NR or NRH**, you must prorate your earned income tax credit. See the instructions below..... 4. \_\_\_\_\_

For those filing Schedule NR, multiply line 2 or line 3, whichever applies, by the Maine-source income ratio (1.0000 minus Schedule NR, line 7).

For those filing Schedule NRH, multiply line 2 or line 3, whichever applies, 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).

- ▶ **Maine residents:** If you completed line 4, enter the result on Form 1040ME, Schedule A, line 3.
- ▶ **Part-year residents:** Enter line 4 on Form 1040ME, Schedule A, line 3.
- ▶ **Nonresidents:** Enter line 4 on Form 1040ME, Schedule A, line 11.

**Note:** MRS may request additional information supporting the credit claimed before the return is processed.

The Maine EIC is equal to 25% (50% for taxpayers with no qualifying children) of the federal EIC. The Maine EIC is refundable for Maine residents and part-year residents. The credit for nonresidents may not reduce the Maine income tax to less than zero.

**Special instructions for line 1.** Certain taxpayers who are not able to claim the federal EIC may be able to claim the Maine EIC if you would otherwise be able to claim the federal EIC except that you (or your spouse, if married):

- 1) filed a federal return using an IRS-issued Individual Taxpayer Identification Number (ITIN), **and/or**
- 2) had no qualifying child(ren) during the tax year, and were at least age 18 as of the last day of the tax year.

To determine if you are otherwise able to claim the federal EIC, see the instructions for 2023 federal Form 1040, line 27 available at [www.irs.gov](http://www.irs.gov). First complete Steps 1 through 6 of the federal instructions **except**, check "Yes" in Step 4, question 2 if you (or your spouse, if married) were at least 18 years of age. Next, if you are eligible for the credit using these instructions, complete a pro forma federal Worksheet A - 2023 EIC - Line 27 (or Worksheet B - 2023 EIC - Line 27, if applicable).

Enter on line 1 above, the amount from the pro forma Worksheet A, line 6 (or pro forma Worksheet B, line 11, if applicable). Enclose a copy of the federal pro forma worksheet with your return.