



# Credit for Certain Homestead Modifications (AccessAble Home Tax Credit) Worksheet for Tax Year 2023 36 M.R.S. § 5219-PP

Enclose with Form 1040ME.

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

**If you received a certificate of eligibility issued by the Maine State Housing Authority during 2023, go to line 1 below; otherwise, to claim an unused credit amount from a prior tax year, go to line 6 below.** Note that unused credit amounts may be claimed for up to four years following the year during which the credit was generated.

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 certified by the Maine State Housing Authority (you must **attach a copy of your certificate**).....3. \_\_\_\_\_
  
4. Multiply line 3 by line 2.....4. \_\_\_\_\_
  
5. Enter line 4 or \$9,000, whichever is less.....5. \_\_\_\_\_
  
6. Enter the amount of **unused** credit carried forward from tax year 2022. (**See instructions below.**) .....6. \_\_\_\_\_
  
7. Add lines 5 and 6. Enter the total here and on Form 1040ME, Schedule A, Other Tax Credits Worksheet, line 5.....7. \_\_\_\_\_

### Instructions

**Note:** This credit is repealed for tax years beginning on or after January 1, 2024, except that any unused credit amounts may be carried forward for up to four taxable years.

The AccessAble Home Tax Credit is administered by the Maine State Housing Authority (“MaineHousing”). 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 for modifications to their residence to make the home accessible to a person with a disability or a physical hardship who also lives or will live in the home. Expenses that qualify for the credit are certified by MaineHousing.

The credit may be claimed for the tax year during which the taxpayer receives the certificate from the MaineHousing, except the taxpayer must exclude any expenses for which a credit was claimed in a prior tax year. The credit is limited to \$9,000.

Line 6. The credit may not exceed the tax liability of the taxpayer; however, unused credits may be carried forward for up to four taxable years. Enter on line 6 the amount of the credit reported on the 2022 worksheet, line 7 not used as a result of being limited to the 2022 tax liability.

For more information, program guidelines and application instructions, contact MaineHousing at 1-800-452-4668, or write to: Maine State Housing Authority, ATTN: Department of Energy and Housing Services, 26 Edison Drive, Augusta, Maine 04330.

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