

**2025 Maine Minimum Tax Credit and Carryforward to 2026
Worksheet for Form 1040ME, Schedule A, Line 17**



99

Attachment Sequence No.14

Name(s) as shown on Form 1040ME

Your Social Security Number

1. Minimum tax credit carryforward from 2024 (2024 Maine Minimum Tax Worksheet, line 4)..... 1.

2. Enter 2025 Maine income tax liability (2025 Form 1040ME, line 22 minus line 23
[except minimum tax credit]). If zero or less, enter zero..... 2.

3. **Maine minimum tax credit:** Enter the lesser of line 1 or 2 here and on Form 1040ME, Schedule A, line 17 3.

4. **Maine minimum tax credit carryforward to 2026** (Subtract line 3 from line 1)..... 4.

NOTE: If you have a Maine minimum tax credit carryforward to 2026, keep a copy of the worksheet to submit with your 2026 Maine individual income tax return.