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Form 1040ME, Schedule A, Other Tax Credits Worksheet (for Lines 8 and 20) Tax Year 2025

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Use this worksheet to list your Other Refundable Tax Credits included on Form 1040ME, Schedule A, line 8 and Other Nonrefundable Tax Credits included on Form 1040ME, Schedule A, line 20. For more information on all tax credits and to see the worksheets, visit maine.gov/revenue/tax-return-forms (select Worksheets for Tax Credits).

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

Section 1. REFUNDABLE CREDITS:

1.	**Affordable Housing Tax Credit. (Enclose worksheet.)**	1.	.00
2.	**New Markets Capital Investment Tax Credit. (Enclose worksheet.)**	2.	.00
3.	**Credit for Major Food Processing and Manufacturing Facility Expansion. (Enclose worksheet.)**	3.	.00
4.	**Credit for Paper Manufacturing Facility Investment. (Enclose worksheet.)**	4.	.00
5.	**Credit for Investment in Qualified Professional Baseball Facilities in the State. (Enclose worksheet.)**	5.	.00
6.	**Total Other Refundable Tax Credits** (add lines 1 through 5 and enter the total here and on Form 1040ME, Schedule A, line 8)	6.	.00

Section 2. NONREFUNDABLE CREDITS:

7.	**Credit for Disability Income Protection Plans in the Workplace. (Enclose worksheet.)**	7.	.00
8.	**Certified Visual Media Production Credit. (Enclose worksheet.)**	8.	.00
9.	**Wellness Programs Credit. (Enclose worksheet.)**	9.	.00
10.	**Dental Care Access Credit** for individuals certified as eligible dentists by the Department of Health and Human Services, Oral Health Program. **(Enclose worksheet.)**	10.	.00
11.	**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. **(Enclose worksheet.)**	11.	.00
12.	**Access To Justice Credit** for individuals certified as eligible attorneys by the Supreme Judicial Court. **(Enclose worksheet.)**	12.	.00
13.	**Dual Residence Tax Credit** for individuals who are considered residents of both Maine and another jurisdiction for income tax purposes may qualify for a reduction of tax provided the other taxing jurisdiction allows a similar tax reduction. **(Enclose worksheet.)**	13.	.00
14.	**Biofuel Production Tax Credit. (Enclose worksheet.)**	14.	.00
15.	**Renewable Chemicals Tax Credit. (Enclose worksheet.)**	15.	.00
16.	**Employer Credit for Family and Medical Leave. (Enclose worksheet.)**	16.	.00
17.	**Employer Support for Volunteer Firefighters, Volunteer Municipal Emergency Medical Services Persons, and Volunteer Municipal Firefighters.** (Enclose worksheet.)	17.	.00
18.	**Total Other Nonrefundable Tax Credits** (add lines 7 through 17 and enter the total here and on Form 1040ME, Schedule A, line 20)	18.	.00

Form 1040ME, Schedule A, Other Tax Credits Worksheet
(for Lines 8 and 20)
Tax Year 2025 - 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 maine.gov/revenue/tax-return-forms, 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 social security number ("SSN").

Refundable Credits:

Line 1. **Affordable Housing Tax Credit** - may be claimed by a taxpayer receiving a tax credit certificate for the taxable year from the Maine State Housing Authority for an affordable housing project located in Maine. Enclose worksheet and a copy of the certificate. 36 M.R.S. § 5219-WW.

Line 2. **New Markets Capital Investment Tax Credit** - may be claimed by a taxpayer that holds a qualified equity investment certificate. Enclose worksheet and a copy of the certificate. Carryforward provisions apply. 36 M.R.S. § 5219-HH.

Line 3. **Credit for Major Food Processing and Manufacturing Facility Expansion** - may be claimed by a qualified applicant certified by the Department of Economic and Community Development to claim the credit for major food processing and manufacturing facility expansion. Enclose worksheet and a copy of the certificate of completion. 36 M.R.S. § 5219-VV.

Line 4. **Credit for Paper Manufacturing Facility Investment** - may be claimed by a qualified applicant certified by the Department of Economic and Community Development to claim the credit for paper manufacturing facility investment. Enclose worksheet and a copy of the certificate of completion. 36 M.R.S. § 5219-YY.

Line 5. **Credit for Investment in Qualified Professional Baseball Facilities in the State** - may be claimed by a qualified applicant certified by the Department of Economic and Community Development to claim the credit for investments in professional baseball facilities located in Maine. Enclose worksheet and a copy of the certificate of completion. 36 M.R.S. §5219-BBB.

Nonrefundable Credits:

Line 7. **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. Enclose worksheet. 36 M.R.S. § 5219-OO.

Line 8. **Certified Visual Media Production Credit** - may be claimed if your business produced a movie or other type of media production, certified through the Department of Economic and Community Development. Enclose worksheet. 36 M.R.S. § 5219-Y.

Line 9. **Wellness Programs Credit** - may be claimed by employers with 20 or fewer employees that incurred expenses for developing, instituting, and maintaining a wellness program. Carryforward provisions apply. Enclose worksheet. 36 M.R.S. § 5219-FF.

Line 10. **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. Enclose worksheet. 36 M.R.S. § 5219-DD.

Line 11. **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. Enclose worksheet. 36 M.R.S. § 5219-LL.

Line 12. **Access To Justice Credit** - may be claimed by individuals certified as eligible attorneys by the Supreme Judicial Court to provide services in underserved areas. Enclose worksheet. 36 M.R.S. § 5219-ZZ.

Line 13. **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. Enclose worksheet. 36 M.R.S. § 5128.

Line 14. **Biofuel Production Tax Credit** - may be claimed by taxpayers engaged in the production of certified biofuel in Maine. Carryforward provisions apply. Enclose worksheet. 36 M.R.S. § 5219-X.

Line 15. **Renewable Chemicals Tax Credit** - may be claimed by taxpayers engaged in the production of renewable chemicals in Maine. Carryforward provisions apply. Enclose worksheet. 36 M.R.S. § 5219-XX.

Line 16. **Employer Credit for Family and Medical Leave** - may be claimed by employers who claimed the federal credit for employer-paid family and medical leave as a result of wages paid to employees based in Maine during the taxable year. Enclose worksheet. 36 M.R.S. § 5219-UU.

Line 17. **Employer Support for Volunteer Firefighters, Volunteer Municipal Emergency Medical Services Persons, and Volunteer Municipal Firefighters** - may be claimed by employers who permit employees who are volunteer firefighters, volunteer municipal emergency medical services persons, or volunteer municipal firefighters to be absent from work for firefighting or emergency response activities without a reduction in pay. Enclose worksheet. 36 M.R.S. § 5217-F.