



# CREDIT FOR CERTAIN HOMESTEAD MODIFICATIONS (AccessAble Home Tax Credit) WORKSHEET FOR TAX YEAR 2019

**36 M.R.S. § 5219-PP**

Enclose with your Form 1040ME.

TAXPAYER NAME: \_\_\_\_\_ SSN: \_\_\_\_\_

**If you received a certificate of eligibility issued by the Maine State Housing Authority during 2019, 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 2018. (**See instructions below.**) .....6. \_\_\_\_\_

7. Add lines 5 and 6. Enter the total here and on Form 1040ME, Schedule A, line 20 .....7. \_\_\_\_\_

### INSTRUCTIONS

The AccessAble Home Tax Credit is administered by the Maine State Housing Authority (“MSHA”). 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 physical disability or a physical hardship who also lives or will live in the home. Expenses that qualify for the credit are certified by the MSHA.

The credit may be claimed for the tax year during which the taxpayer receives the certificate from the MSHA, 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 2018 worksheet, line 5 not used as a result of being limited to the 2018 tax liability.

For more information, program guidelines and application instructions, visit the Maine State Housing Authority website at [www.mainehousing.org/programs-services/HomeImprovement/accessablehome](http://www.mainehousing.org/programs-services/HomeImprovement/accessablehome), call 1-800-452-4668, or write to: Maine State Housing Authority, ATTN: Department of Energy and Housing Services, 353 Water Street, Augusta, Maine 04330-4633.