

Worksheet for Form 1040ME, Schedule A, line 20 - Other Tax Credits For Tax Year 2020 - 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 www.maine.gov/revenue/tax-return-forms or by calling (207) 626-8475, 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 employer identification number ("EIN") or social security number ("SSN").

- Line 1. **Accessible Home Tax Credit** - may be claimed by taxpayers whose federal adjusted gross income is not more than \$55,000. The credit is equal to the lesser of \$9,000 or the applicable percentage (up to 100%) of qualified expenses incurred for certain home modifications to make a homestead accessible to an individual with a disability or physical hardship. Qualified expenditures must be certified by the Maine State Housing Authority. The credit is limited to the tax liability of the taxpayer. Carryforward provisions apply. See worksheet at www.maine.gov/revenue/tax-return-forms. 36 M.R.S. § 5219-PP.
- Line 2. **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. The credit is equal to \$30 per employee enrolled in a plan after January 1, 2017 who was not covered under a disability income protection plan offered by the employer in the tax year immediately preceding the year the employer is first eligible for the credit. The credit must be taken in the first year the employer becomes eligible to claim the credit and may be claimed for up to 3 consecutive tax years. The credit is limited to the tax liability of the taxpayer and any unused credit may not be carried back or forward to any other tax year. See worksheet at www.maine.gov/revenue/tax-return-forms. 36 M.R.S. § 5219-OO.
- Line 3. **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. See worksheet at www.maine.gov/revenue/tax-return-forms. 36 M.R.S. § 5219-Y.
- Line 4. **Wellness Programs Credit** - may be claimed by employers with 20 or fewer employees that incurred expenses for developing, instituting, and maintaining a wellness program. See worksheet at www.maine.gov/revenue/tax-return-forms. 36 M.R.S. § 5219-FF.
- Line 5. **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. 36 M.R.S. § 5219-DD.
- Line 6. **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. 36 M.R.S. § 5219-LL.
- Line 7. **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. See worksheet at www.maine.gov/revenue/tax-return-forms. 36 M.R.S. § 5128.