



# Adult Dependent Care Credit Worksheet for Tax Year 2021

## 36 M.R.S. § 5218-A

Enclose with your Form 1040ME.

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

**1. Qualifying individual(s):**

COLUMN A		COLUMN B	COLUMN C
First Name	Last Name	Social security number	Qualified adult dependent care expenses paid during 2021*
			\$
			\$

\*Do not include amounts included on federal Form 2441, line 3.

2. Add the amounts in line 1, column C. Do not enter more than \$3,000 for one qualifying individual or \$6,000 for two or more qualifying individuals. .... 2. \_\_\_\_\_
3. Enter your federal adjusted gross income (from Form 1040ME, line 14). .... 3. \_\_\_\_\_
4. Enter on line 4 the decimal amount from the table on page 2, that applies to the amount on line 3. .... 4. \_\_\_\_\_
5. Multiply line 2 by line 4. .... 5. \_\_\_\_\_
6. Total Maine credit. Multiply line 5 by 25% (.25). .... 6. \_\_\_\_\_
7. **Refundable** adult dependent care credit. Enter line 6 or \$500, whichever is less. .... 7. \_\_\_\_\_
- 7a. **FOR THOSE FILING SCHEDULE NR OR SCHEDULE NRH:** You must prorate your refundable adult dependent care credit.  
 For those filing Schedule NR, multiply line 7 by the Maine-source income ratio (1.0000 minus Schedule NR, line 7).  
 For those filing Schedule NRH, multiply line 7 by the rate representing your portion of Maine adjusted gross income (Schedule NRH, line 7, column B). Then multiply the result by the Maine-source income ratio of your income (1.0000 minus Schedule NRH, line 7, column C). .... 7a. \_\_\_\_\_  
 ► **Enter line 7 (or line 7a for those filing Schedule NR or Schedule NRH) on Schedule A, line 2.**
8. **Nonrefundable** adult dependent care credit. Subtract line 7 from line 6. .... 8. \_\_\_\_\_
- 8a. **FOR THOSE FILING SCHEDULE NR OR SCHEDULE NRH:** You must prorate your nonrefundable adult dependent care credit.  
 For those filing Schedule NR, multiply line 8 by the Maine-source income ratio (1.0000 minus Schedule NR, line 7).  
 For those filing Schedule NRH, multiply line 8 by the rate representing your portion of Maine adjusted gross income (Schedule NRH, line 7, column B). Then multiply the result by the Maine-source income ratio of your income (1.0000 minus Schedule NRH, line 7, column C). .... 8a. \_\_\_\_\_  
 ► **Enter line 8 (or line 8a for those filing Schedule NR or Schedule NRH) on Schedule A, line 10.**

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

