



Dental Care Access Tax Credit Worksheet for Tax Year 2023 36 M.R.S. § 5219-DD

Enclose with Form 1040ME.

Taxpayer Name: _____ SSN: _____

Line 1. Enter your maximum credit amount (see instructions below). Enter here and on Form 1040ME, Schedule A, Other Tax Credits Worksheet, line 9..... 1. _____

Line 2. Enter the year this credit was first claimed..... 2. _____

Attach to your Form 1040ME:

- **A copy of this worksheet; and**
- **A copy of the credit certificate issued by the Department of Health & Human Services, Oral Health Program.**

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

Instructions

Individuals certified* as eligible dentists by the Maine Department of Health and Human Services (“DHHS”), Oral Health Program may qualify for the dental care access credit. Generally, to be eligible for certification, a dentist must agree to practice full-time for at least five years in an underserved area of the state (an area having a dental health professional shortage as determined by the federal DHHS, Health Resources and Services Administration).

The individual is eligible for the credit during the tax year in which they meet the conditions of eligibility for at least six months and each of the four subsequent years subject to continued eligibility under the terms of certification.

Line 1: The maximum credit amount is equal to:

- \$9,000 if this is the second year you are claiming the credit.
- \$12,000 if this is the third year you are claiming the credit.
- \$15,000 if this is the fourth year you are claiming the credit.
- \$18,000 if this is the fifth year you are claiming the credit.

*Individuals may not be certified by the Oral Health Program after 2022.

The credit is not refundable. Unused credits may not be carried back or forward to other tax years. The credit is repealed December 31, 2027.