



# Primary Care Access Tax Credit Worksheet for tax year 2023 36 M.R.S. § 5219-LL

Enclose with Form 1040ME.

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

Line 1. Enter the amount you paid during 2023 on your student loan for course work directly related to your training in primary care medicine..... 1. \_\_\_\_\_

Line 2. Credit limitation..... 2. \_\_\_\_\_  
 If this is the first year you are claiming the credit, enter \$6,000.  
 If this is the second year you are claiming the credit, enter \$9,000.  
 If this is the third year you are claiming the credit, enter \$12,000.  
 If this is the fourth year you are claiming the credit, enter \$15,000.  
 If this is the fifth year you are claiming the credit, enter \$18,000.

Line 3. Credit amount. Enter the smaller of lines 1 or 2. Also enter this amount on Form 1040ME, Schedule A, Other Tax Credits Worksheet, line 10. .... 3. \_\_\_\_\_

### 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**

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

### Instructions

Individuals certified as eligible primary care professionals by the Maine Department of Health and Human Services (“DHHS”) may qualify for the primary care access credit. Generally, to be eligible for certification, a primary care must agree to practice full-time for at least five years in an underserved area of the state (an area that is a health professional shortage area or medically underserved area or that contains a medically underserved population as defined by the federal DHHS, Health Resources and Services Administration) and have an unpaid student loan for course work directly related to your training in primary care medicine.

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.

The credit is not refundable. Unused credits may not be carried back or forward to other tax years.