

SCHEDULE A
FORM 1040ME

ADJUSTMENTS TO TAX

See instructions.

Enclose with your Form 1040ME.

For more information, visit www.maine.gov/revenue/forms.



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1302103

Attachment
Sequence No. 7

2013

Name(s) as shown on Form 1040ME

Your Social Security Number

Section 1. REFUNDABLE CREDITS:

- 1. REHABILITATION OF HISTORIC PROPERTIES AFTER 2007 (Enclose worksheet-see instructions) 1 .00
- 2. CHILD CARE CREDIT (Enclose worksheet-see instructions) *2 .00
- 3. CREDIT FOR EDUCATIONAL OPPORTUNITY- for Maine residents and part-year residents only. (Enclose worksheet-see instructions) *3 .00
- 4. TOTAL REFUNDABLE CREDITS - Add lines 1, 2 and 3. Enter result here and on 1040ME, page 2, line 25c.... 4 .00

Section 2. NON REFUNDABLE CREDITS (See instructions for details):

- 5. CREDIT FOR THE ELDERLY - Enter amount from federal Form 1040, line 53 related to credit for the elderly or federal Form 1040A, line 30 \$ x .20 *5 .00
- 6. CHILD CARE CREDIT - Enter amount from line 6 of the Child Care Credit Worksheet in the instructions. Enclose the worksheet with your return..... *6 .00
- 7. EARNED INCOME TAX CREDIT - Enter amount from federal Form 1040, line 64a or federal Form 1040A, line 38a or federal Form 1040EZ, line 8a \$ x .05 *7 .00
- 8. CREDIT FOR INCOME TAX PAID TO OTHER JURISDICTIONS - Enter the amount from line 5 from the worksheet for the Credit for Income Tax Paid to Other Jurisdictions on page 12 8 .00
- 9. MAINE SEED CAPITAL CREDIT (Enclose worksheet-see instructions) 9 .00
- 10. CREDIT FOR EDUCATIONAL OPPORTUNITY- for Maine residents and part-year residents only. (Enclose worksheet-see instructions) *10 .00
- 11. MAINE CAPITAL INVESTMENT CREDIT (Enclose worksheet-see instructions) 11 .00
- 12. RESEARCH EXPENSE TAX CREDIT (Enclose worksheet-see instructions) 12 .00
- 13. RESEARCH & DEVELOPMENT SUPER CREDIT (Enclose worksheet-see instructions) 13 .00
- 14. HIGH-TECHNOLOGY CREDIT (Enclose worksheet-see instructions) 14 .00
- 15. MAINE MINIMUM TAX CREDIT (Enclose worksheet-see instructions) 15 .00
- 16. MEDIA PRODUCTION CREDIT (Enclose worksheet-see instructions) 16 .00
- 17. PINE TREE DEVELOPMENT ZONE CREDIT - Enter the amount from the Credit Application Worksheet (Enclose worksheet-see instructions) 17 .00
- 18. FOREST MANAGEMENT PLANNING CREDIT (Supporting documentation must be included). ...18 .00
- 19. OTHER TAX CREDITS - List (See instructions) ... 19 .00
- 20. TOTAL NON REFUNDABLE CREDITS - Add lines 5 through 19. 20 .00
- 21. MAINE INCOME TAX - Form 1040ME, line 21 21 .00
- 22. ALLOWABLE NONREFUNDABLE CREDITS - Amount on line 20 or line 21, whichever is less. Enter here and on Form 1040ME, line 22. 22 .00

*NOTE: Personal credits (lines 2, 3, 5, 6, 7 and 10 above) taken by part-year residents, nonresidents and "Safe Harbor" residents are limited to the Maine residency period or prorated based on the ratio of Maine-source income to total income. For lines 5 and 7, this is done on Schedule NR, line 8 or Schedule NRH, line 10. Lines 2 and 6 are prorated on the Worksheet for Child Care Credit. Lines 3 and 10 are determined on the related credit worksheet. Maine business credits are claimed in their entirety, up to the Maine tax liability (carryover provisions may apply).

SCHEDULE A — MAINE TAX ADJUSTMENTS - See page 13

For more information on Maine tax credits, visit www.maine.gov/revenue/forms.

NOTE: If you file **Schedule NRH**, multiply the joint amount (for both you and your spouse) of Schedule A, lines 5 and 7 by the percentage listed on Schedule NRH, Column B, line 7. Enter the result on the appropriate line of Schedule A. Also, see the note below if you are filing as a nonresident or "Safe Harbor" resident individual.

Tax Credit Worksheets Required. For more information on all tax credits and to see the worksheets, visit www.maine.gov/revenue/forms (select Worksheets for Tax Credits) or call (207) 626-8475. Except for lines 5 and 7, you must complete and attach a tax credit worksheet for each tax credit claimed.

SECTION 1 - REFUNDABLE CREDITS:

Line 1. Rehabilitation of historic properties after 2007. If you have qualified rehabilitation expenditures associated with a historic structure located in Maine that is placed in service during the tax year, you may qualify for this credit. Enclose worksheet.

Line 2. Refundable portion of the Child Care Credit. Up to \$500 of your Child Care Credit is refundable. Enter the amount from line 5 of the worksheet for Child Care Credit. Enclose worksheet.

Line 3. Refundable Credit for Educational Opportunity. For Maine residents and part-year residents only. Graduates of Maine colleges who obtain an associate or bachelor's degree in science, technology, engineering or mathematics may qualify for a refundable credit based on certain loan payments made in 2013. Enclose worksheet.

SECTION 2 - NONREFUNDABLE TAX CREDITS:

Line 9. MAINE SEED CAPITAL CREDIT. If you invested in a qualified Maine business of which you are not a principal owner, you may qualify for a credit through the Finance Authority of Maine.

Line 10. NONREFUNDABLE CREDIT FOR EDUCATIONAL OPPORTUNITY. For Maine residents and part-year residents only. Graduates of Maine colleges (or employers of qualified graduates) may qualify for a credit based on certain loan repayments made in 2013.

Line 11. MAINE CAPITAL INVESTMENT CREDIT. If your business placed depreciable property in service in Maine during tax year 2013, you may qualify for this credit.

Lines 12 and 13. RESEARCH CREDITS. If your business invested in research, you may qualify for one or both of these credits,

Lines 14. HIGH-TECH CREDIT. If your business invested in computer equipment used in high-tech activity, you may qualify for this credit.

Line 15. MINIMUM TAX CREDIT. If you paid minimum tax in previous years, you may qualify for a minimum tax credit.

Lines 16 & 17. MEDIA PRODUCTION/PINE TREE DEVELOPMENT ZONE CREDITS. If your business produced a movie or other type of media production or if you expanded your business in Maine, you may qualify for one of these credits, certified through the Department of Economic and Community Development.

Line 18. FOREST MANAGEMENT PLANNING CREDIT. Once every 10 years an individual taxpayer is allowed a credit of up to \$200 for the costs of a forest management and harvest plan for a parcel of more than 10 acres. To claim the credit, you must complete the Forest Management Planning Credit worksheet for your records.

Line 19. OTHER TAX CREDITS. Enter the sum of the following credits. List the name of each credit claimed in the space provided:
 ● Biofuel Production Tax Credit, for DEP-certified production of non-fossil fuels ● Family Development Account Credit, for contributions to the FAME-authorized fund ● Jobs and Investment Tax Credit, for creation of 100 jobs and investment of \$5 million ● Maine Fishery Infrastructure Credit for investments in, or contributions to, public fishery infrastructure projects ● Employer credits for payment of employee expenses (long-term care insurance, day care expenses, dependent health benefits) ● Quality Child Care Investment Tax Credit, for DHHS-certified investments in child care facilities ● Credit for Rehabilitation of Historic Properties placed in service prior to 2008.

2013 - Worksheet for Child Care Credit - Schedule A, Lines 2 and 6 (Enclose with your Form 1040ME)

Your child care provider may have a Step 4 Quality Certificate issued by the Department of Health and Human Services (DHHS), Office of Child and Family Services. If so, enter your child care provider's **Step 4** Child Care Quality certificate number in the space provided and enter your quality child care expenses in Column B. Otherwise, use only column A to calculate your child care credit. For a list of Step 4 child care providers, go to Maine Revenue Services web site at www.maine.gov/revenue (select Income/Estate Tax) or call DHHS at (207) 624-7909 Monday through Friday.

	<u>Column A</u> Regular Child Care Expenses	<u>Column B</u> "Quality" Child Care Expenses
Quality Child Care Program Name & Certificate Number: _____ (do not enter the Child Care Program's federal ID number)		
1. Total expenses paid for child care services included on federal Form 2441, line 2, column C..... 1. \$ <input style="width:100px;" type="text"/>		
1a. <u>Column A</u> - expenses paid for regular child care services included on line 1 <u>Column B</u> - expenses paid for quality child care services included on line 1.....1a. _____		
1b. Percentage of expenses paid. <u>Column A</u> - divide line 1a, column A by line 1 <u>Column B</u> - divide line 1a, column B by line 1.....1b. _____		
2. Enter amount from federal Form 1040, line 48 or 1040A, line 29 2. \$ <input style="width:100px;" type="text"/>		
2a. <u>Column A</u> - multiply line 2 by line 1b, column A <u>Column B</u> - multiply line 2 by line 1b, column B2a. _____		
3. Maine Credit. <u>Column A</u> - multiply line 2a, column A by 25% (.25) <u>Column B</u> - multiply line 2a, column B by 50% (.50).....3. _____		
4. Add line 3, column A and line 3, column B 4. _____		
4a. FOR THOSE FILING SCHEDULE NR OR SCHEDULE NRH: You must prorate your child care credit. For those filing Schedule NR, multiply line 4 by the Maine-source income ratio (1.0000 minus Schedule NR, line 7). For those filing Schedule NRH, multiply line 4 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).4a. _____		
5. Enter line 4 (or line 4a for those filing Schedule NR or Schedule NRH) or \$500, whichever is less. Enter this amount on Schedule A, line 2 5. _____		
6. Subtract line 5 from line 4 or line 4a (for those filing Schedule NR or NRH). Enter here and on Schedule A, line 6 6. _____		