

<b>SCHEDULE A</b> <b>Form 1040ME</b> <b>2023</b>	<b>Adjustments to Tax</b> See instructions. Enclose with Form 1040ME. For more information, visit <a href="http://www.maine.gov/revenue/tax-return-forms">www.maine.gov/revenue/tax-return-forms</a> .	 *2302103* 00
Attachment Sequence No. 7 Name(s) as shown on Form 1040ME		Your Social Security Number

**Section 1. REFUNDABLE CREDITS:**

DO NOT ENTER \$ signs, commas, or decimals.

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|--|-----|-----|
| 1. <b>Child Care Credit - for Maine residents and part-year residents only.</b> Enter the amount from line 5, or line 5a, of the Child Care Credit Worksheet on the next page. (Enclose worksheet.) ... *1.                | .00 | .00 |
| 2. <b>Adult Dependent Care Credit.</b> Enter amount from line 7, or line 7a, of the Adult Dependent Care Credit Worksheet. (Enclose worksheet.) ..... *2.  | .00 | .00 |
| 3. <b>Earned Income Tax Credit - for Maine residents and part-year residents only.</b> Enter the amount from line 2, 3, or 4, whichever applies, of the Earned Income Tax Credit Worksheet. (Enclose worksheet.) ..... *3. | .00 | .00 |
| 4. <b>Student Loan Repayment Tax Credit - for Maine residents and part-year residents only.</b> (Enclose worksheet.) ..... *4.   | .00 | .00 |
| 5. <b>Rehabilitation of Historic Properties after 2007.</b> (Enclose worksheet.) ..... 5.  | .00 | .00 |
| 6. <b>Other Refundable Tax Credits.</b> (Enclose applicable worksheet(s).) ..... 6.  | .00 | .00 |
| 7. <b>Total Refundable Credits.</b> Add lines 1 through 6. Enter result here and on Form 1040ME, line 25c. .... 7.   | .00 | .00 |

**Section 2. NONREFUNDABLE CREDITS (See instructions for details):**

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|---|-----|-----|
| 8. <b>Dependent Exemption Tax Credit.</b> See instructions and, if necessary, enclose worksheet on the next page. Enter the amount from Form 1040ME, line 13a _____ x \$300. ... *8.                | .00 | .00 |
| 9. <b>Child Care Credit.</b> Enter amount from line 6, or line 6a, of the Child Care Credit Worksheet on the next page. (Enclose worksheet.) ..... *9.  | .00 | .00 |
| 10. <b>Adult Dependent Care Credit.</b> Enter amount from line 8, or line 8a, of the Adult Dependent Care Credit Worksheet. (Enclose worksheet.) ..... *10.   | .00 | .00 |
| 11. <b>Earned Income Tax Credit for nonresidents only.</b> Enter amount from line 4 of the Earned Income Tax Credit Worksheet. (Enclose worksheet.) ..... *11.                                      | .00 | .00 |
| 12. <b>Credit for Income Tax Paid to Other Jurisdictions.</b> Enter the amount from line 5 of the worksheet for the Credit for Income Tax Paid to Other Jurisdictions. (Enclose worksheet(s).) *12. | .00 | .00 |
| 13. <b>Maine Seed Capital Credit.</b> (Enclose worksheet.) ..... 13.  | .00 | .00 |
| 14. <b>Maine Capital Investment Credit.</b> (Enclose worksheet.) ..... 14.  | .00 | .00 |
| 15. <b>Research Expense Tax Credit.</b> (Enclose worksheet.) ..... 15.  | .00 | .00 |
| 16. <b>Carryforward of Certain Credit Amounts.</b> (Enclose worksheet.) ..... 16.   | .00 | .00 |
| 17. <b>Pine Tree Development Zone Credit -</b> Enter the amount from the Credit Application Worksheet. (Enclose worksheet.) ..... 17.   | .00 | .00 |
| 18. <b>Employer Credit for Family and Medical Leave.</b> (Enclose worksheet.) ..... 18.   | .00 | .00 |
| 19. <b>Employer Credit for Volunteer Firefighters and Volunteer Municipal Emergency Medical Services Persons.</b> (Enclose worksheet.) ..... 19.  | .00 | .00 |
| 20. <b>Other Nonrefundable Tax Credits.</b> (Enclose applicable worksheet(s).) ..... 20.  | .00 | .00 |
| 21. <b>Total Nonrefundable Credits -</b> Add lines 8 through 20 ..... 21.   | .00 | .00 |
| 22. <b>Maine Income Tax -</b> Form 1040ME, line 22 ..... 22.  | .00 | .00 |
| 23. <b>Allowable Nonrefundable Credits -</b> Amount on line 21 or line 22, whichever is less. Enter here and on Form 1040ME, line 23 ..... 23.  | .00 | .00 |

**\*Note:** Personal credits (lines 1, 2, 3, 4, 8, 9, 10, 11, and 12 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. Generally, these credits are prorated on the related credit worksheet. Maine business credits are claimed in their entirety, some refundable and some limited up to the Maine tax liability (carryover provisions may apply).