



Adult Dependent Care Credit Worksheet for Tax Year 2022

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 2022* |
| | | | \$ |
| | | | \$ |

*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 shown below that applies to the amount on line 3..... 4. _____

| If line 3 is: | Over | but not over | Enter | If line 3 is: | Over | but not over | Enter |
|---------------|--------|--------------|-------|---------------|----------|--------------|-------|
| \$0 | 15,000 | | .35 | 29,000 | 31,000 | | .27 |
| 15,000 | 17,000 | | .34 | 31,000 | 33,000 | | .26 |
| 17,000 | 19,000 | | .33 | 33,000 | 35,000 | | .25 |
| 19,000 | 21,000 | | .32 | 35,000 | 37,000 | | .24 |
| 21,000 | 23,000 | | .31 | 37,000 | 39,000 | | .23 |
| 23,000 | 25,000 | | .30 | 39,000 | 41,000 | | .22 |
| 25,000 | 27,000 | | .29 | 41,000 | 43,000 | | .21 |
| 27,000 | 29,000 | | .28 | 43,000 | No limit | | .20 |

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.