

Dependent Exemption Tax Credit Worksheet

for Tax Year 2025

36 M.R.S. § 5219-SS

Enclose with Form 1040ME.

Name(s) as shown on Form 1040ME

Your Social Security Number

A AND B A

490 54 9999

Qualifying Children/Dependents

If more than four dependents, see instructions and check here..... ☐

First Name	Last Name	Date of Birth (mm/dd/yyyy)
C	A	01/01/2020

1. Enter the number of qualifying children and dependent(s) included on Form 1040ME, line 13a, who were at least 6 years of age at any time during the tax year 1.
2. **Multiply** line 1 by \$305 2.
3. Enter the number of qualifying children and dependent(s) included on Form 1040ME, line 13a, who were less than 6 years of age at the end of the tax year 3. **1**
4. **Multiply** line 3 by \$610 4. **610**
5. Line 2 plus line 4 5. **610**
6. Enter your 2025 Maine adjusted gross income (Form 1040ME, line 16) 6. **25000**
7. Enter \$100,000 if single, \$125,000 if head of household, \$150,000 if married filing jointly or surviving spouse, or \$75,000 if married filing separately. 7. **150000**
8. Subtract line 7 from line 6 (round the result up to the next \$500). If zero or less, skip lines 9 and 10 and enter the amount from line 5 on line 11 8.
9. Divide line 8 by \$500 9.
10. Multiply line 9 by \$20 10.
11. Subtract line 10 from line 5 11. **610**
 - ▶ **Maine Residents:** Enter the amount from line 11 on Maine Schedule A, line 1. Except, if you are filing Schedule NRH, continue to line 12.
 - ▶ **Part-year residents and nonresidents:** continue to line 12.
12. **Ratio of Maine-source income.** For those filing Schedule NR or Schedule NRH. You must prorate your dependent exemption tax credit.
If filing Schedule NR, multiply line 11 by the Maine-source income ratio (1.0000 minus Schedule NR, line 7).
If filing Schedule NRH, multiply line 11 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). 12.
 - ▶ **Maine Residents and part-year residents:** enter line 12 on Schedule A, line 1.
 - ▶ **Nonresidents:** enter line 12 on Schedule A, line 10.