

**SCHEDULE A**

Form 1040ME

Attachment

Sequence No. 7

**2025****Adjustments to Tax**

See instructions.

Enclose with Form 1040ME.

For more information, visit [maine.gov/revenue/tax-return-forms](http://maine.gov/revenue/tax-return-forms).**99**

\*2502103\*

Name(s) as shown on Form 1040ME

Your Social Security Number

**Section 1. REFUNDABLE CREDITS:**

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

1. **Dependent Exemption Tax Credit - for Maine residents and part-year residents only.** (Enclose worksheet.) ..... \*1. .00
2. **Child Care Credit - for Maine residents and part-year residents only.** Enter the amount from line 5, or line 5a, of the Child Care Credit Worksheet. (Enclose worksheet.) ..... \*2. .00
3. **Adult Dependent Care Credit.** Enter amount from line 7, or line 7a, of the Adult Dependent Care Credit Worksheet. (Enclose worksheet.) ..... \*3. .00
4. **Earned Income Tax Credit - for Maine residents and part-year residents only.** Enter the amount from line 2, 3, or 4, whichever applies, of the Earned Income Tax Credit Worksheet. (Enclose worksheet.) ..... \*4. .00
5. **Student Loan Repayment Tax Credit - for Maine residents and part-year residents only.** (Enclose worksheet.) ..... \*5. .00
6. **Rehabilitation of Historic Properties after 2007.** (Enclose worksheet.) ..... 6. .00
7. **Dirigo Business Incentives Tax Credit.** Enter the amount from line 12 of the Dirigo Business Incentives Tax Credit Worksheet. (Enclose worksheet.) ..... 7. .00
8. **Other Refundable Tax Credits.** (Enclose applicable worksheet(s).) ..... 8. .00
9. **Total Refundable Credits.** Add lines 1 through 8. Enter result here and on Form 1040ME, line 25c. ..... 9. .00

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

10. **Dependent Exemption Tax Credit - for nonresidents only.** (Enclose worksheet.) ..... \*10. .00
11. **Child Care Credit.** Enter amount from line 6, or line 6a, of the Child Care Credit Worksheet. (Enclose worksheet.) ..... \*11. .00
12. **Adult Dependent Care Credit.** Enter amount from line 8, or line 8a, of the Adult Dependent Care Credit Worksheet. (Enclose worksheet.) ..... \*12. .00
13. **Earned Income Tax Credit for nonresidents only.** Enter amount from line 4 of the Earned Income Tax Credit Worksheet. (Enclose worksheet.) ..... \*13. .00
14. **Credit for Income Tax Paid to Other Jurisdictions.** Enter the amount from line 5 of the worksheet for the Credit for Income Tax Paid to Other Jurisdictions. (Enclose worksheet(s).) .. \*14. .00
15. **Maine Seed Capital Credit.** (Enclose worksheet.) ..... 15. .00
16. **Research Expense Tax Credit.** (Enclose worksheet.) ..... 16. .00
17. **Carryforward of Certain Credit Amounts.** (Enclose worksheet.) ..... 17. .00
18. **Pine Tree Development Zone Credit.** Enter the amount from the Credit Application Worksheet. (Enclose worksheet.) ..... 18. .00
19. **Dirigo Business Incentives Tax Credit.** Enter the amount from line 13 of the Dirigo Business Incentive Tax Credit Worksheet. (Enclose worksheet.) ..... 19. .00
20. **Other Nonrefundable Tax Credits.** (Enclose applicable worksheet(s).) ..... \*20. .00

**\*Note:** Personal credits included on lines 1, 2, 3, 4, 5, 10, 11, 12, 13, 14 and 20 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 are refundable and others limited to the Maine tax liability (carryover provisions may apply).



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

\*2502106\*

21. <b>Total Nonrefundable Credits</b> - Add lines 10 through 20. ....	21.	.00
22. <b>Maine Income Tax</b> - Form 1040ME, line 22 .....	22.	.00
23. <b>Allowable Nonrefundable Credits</b> - Enter the smaller of line 21 or line 22 here and on Form 1040ME, line 23 .....	23.	.00