



Child Care Credit Worksheet for Tax Year 2025

36 M.R.S. § 5218

Enclose with Form 1040ME.

Name(s) as shown on Form 1040ME

Your Social Security Number

Your child care provider may have a **Star 5** Quality Certificate issued by the Department of Health and Human Services (DHHS), Office of Child and Family Services (OCFS). If so, enter the child care provider's Star 5 Child Care Quality certificate number in the space provided and enter your Star 5 child care expenses in column B. Otherwise, use only column A to calculate your child care credit. For a list of Star 5 child care providers, go to maine.gov/dhhs/ocfs/support-for-families/child-care/quality-certificates or call OCFS at (207) 624-7909 Monday through Friday.

Star 5 Child Care Program

Name & Certificate Number:

(do not enter the Child Care Program's federal ID number)

Column A
"Regular"
Child Care
Expenses

Column B
"Star 5"
Child Care
Expenses

1.	Total expenses paid for child care services included on federal Form 2441, line 2, column (d).....	1.	.00
a.	Column A - expenses paid for regular child care services included on line 1 Column B - expenses paid for Star 5 child care services included on line 1.....	1a.	.00
b.	Percentage of expenses paid. Column A - divide line 1a, column A by line 1 Column B - divide line 1a, column B by line 1.....	1b.	.00
2.	Enter amount from federal Form 1040 or 1040-SR, Schedule 3, line 2.....	2.	.00
a.	Column A - multiply line 2 by line 1b, column A Column B - multiply line 2 by line 1b, column B.....	2a.	.00
3.	Maine Credit. Column A - multiply line 2a, column A by 25% (.25) Column B - multiply line 2a, column B by 50% (.50).....	3.	.00
4.	Add line 3, column A and line 3, column B.....	4.	.00
NONRESIDENTS - skip lines 5 and 5a. Enter the amount from line 4 on line 6 and complete line 6a.			
5.	Refundable child care credit. Residents and part-year residents only, enter line 4 or \$500, whichever is less ..5.	.00	
a.	MAINE RESIDENTS AND PART-YEAR RESIDENTS FILING SCHEDULE NR OR SCHEDULE NRH: You must prorate your refundable child care credit. For those filing Schedule NR, multiply line 5 by the Maine-source income ratio (1.0000 minus Schedule NR, line 7). For those filing Schedule NRH, multiply line 5 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).....	5a.	.00
	► Enter line 5 (or line 5a for those filing Schedule NR or Schedule NRH) on Schedule A, line 2.		
6.	Nonrefundable child care credit. Residents and part-year residents, subtract line 5 from line 4. Nonresidents, enter the amount from line 4. If negative, enter zero.....	6.	.00
a.	FOR THOSE FILING SCHEDULE NR OR SCHEDULE NRH: You must prorate your nonrefundable child care credit. For those filing Schedule NR, multiply line 6 by the Maine-source income ratio (1.0000 minus Schedule NR, line 7). For those filing Schedule NRH, multiply line 6 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).....	6a.	.00
	► Enter line 6 (or line 6a for those filing Schedule NR or Schedule NRH) on Schedule A, line 11.		