



# 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](https://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 ..... .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. . .... .
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 ..... .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 ..... .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.