



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

Qualifying Children/Dependents

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

First Name	Last Name	Date of Birth (mm/dd/yyyy)

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 \$3052.

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.

4. **Multiply** line 3 by \$610.4.

5. Line 2 plus line 4.5.

6. Enter your 2025 Maine adjusted gross income (Form 1040ME, line 16).....6.

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.

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 118.

9. Divide line 8 by \$500.....9.

10. Multiply line 9 by \$2010.

11. Subtract line 10 from line 5.11.

► **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.

Dependent Exemption Tax Credit

Worksheet for Tax Year 2025

Instructions

The dependent exemption tax credit may be claimed for each qualifying child and dependent of the taxpayer for whom the federal child tax credit and credit for other dependents under Internal Revenue Code, Section 24 was claimed for the same taxable year.

The credit for part-year residents is prorated based on the ratio of the taxpayer's Maine income (Maine adjusted gross income during the period of Maine residency plus Maine source income during the period of nonresidency) to federal adjusted gross income. The credit for nonresidents is limited to the taxpayer's ratio of Maine source income to federal adjusted gross income.

The credit is refundable for Maine residents and part-year residents.

SPECIFIC INSTRUCTIONS

If you have one or more qualifying children and/or dependents for whom you are eligible to claim the federal child tax credit or credit for other dependents under Internal Revenue Code, Section 24, but are not otherwise required to file a federal income tax return, you may be able to claim the Maine dependent exemption tax credit. To determine if you can claim the Maine credit, see "Who Qualifies as Your Dependent" in the federal Form 1040 instructions, complete a pro forma federal Form 1040 and federal Form 8812, and enclose with your completed Form 1040ME, Schedule A, and the Dependent Exemption Tax Credit Worksheet. The federal forms and instructions are available at [irs.gov](https://www.irs.gov).

If you have more than four qualifying children and other dependents, enclose a separate sheet of paper listing the first name, last name, and date of birth for each.

Qualifying Children/Dependents. Complete this section for each qualifying child and dependent for whom you claim the federal child tax credit or the credit for other dependents.

Line 11. Refundable portion of the Dependent Exemption Tax Credit. For Maine residents and part-year residents only.

Enter the amount from line 11 of the Dependent Exemption Tax Credit Worksheet on Maine Schedule A, line 1. Except, if you are filing Schedule NRH, continue to line 12. **CAUTION:** Your credit may be limited if the amount on Form 1040ME, line 16 is more than \$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; OR if you are a part-year resident. Enclose worksheet. 36 M.R.S. § 5219-SS.

Line 12. Nonrefundable Dependent Exemption Tax Credit. For nonresidents only. See the instructions for line 11 above. Enter the amount from line 12 of the Dependent Exemption Tax Credit Worksheet on Maine Schedule A, line 10. Enclose worksheet. 36 M.R.S. § 5219-SS.