



Adult Dependent Care Credit Worksheet for Tax Year 2021 36 M.R.S. § 5218-A

Enclose with your Form 1040ME.

Taxpayer Name: _____ SSN: _____

1. Qualifying individual(s):

COLUMN A		COLUMN B	COLUMN C
First Name	Last Name	Social security number	Qualified adult dependent care expenses paid during 2021*
			\$
			\$

*Do not include amounts included on federal Form 2441, line 3.

2. Add the amounts in line 1, column C. Do not enter more than \$3,000 for one qualifying individual or \$6,000 for two or more qualifying individuals. 2. _____
3. Enter your federal adjusted gross income (from Form 1040ME, line 14). 3. _____
4. Enter on line 4 the decimal amount from the table on page 2, that applies to the amount on line 3. 4. _____
5. Multiply line 2 by line 4. 5. _____
6. Total Maine credit. Multiply line 5 by 25% (.25). 6. _____
7. **Refundable** adult dependent care credit. Enter line 6 or \$500, whichever is less. 7. _____
- 7a. **FOR THOSE FILING SCHEDULE NR OR SCHEDULE NRH:** You must prorate your refundable adult dependent care credit.
 For those filing Schedule NR, multiply line 7 by the Maine-source income ratio (1.0000 minus Schedule NR, line 7).
 For those filing Schedule NRH, multiply line 7 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). 7a. _____
 ► **Enter line 7 (or line 7a for those filing Schedule NR or Schedule NRH) on Schedule A, line 2.**
8. **Nonrefundable** adult dependent care credit. Subtract line 7 from line 6. 8. _____
- 8a. **FOR THOSE FILING SCHEDULE NR OR SCHEDULE NRH:** You must prorate your nonrefundable adult dependent care credit.
 For those filing Schedule NR, multiply line 8 by the Maine-source income ratio (1.0000 minus Schedule NR, line 7).
 For those filing Schedule NRH, multiply line 8 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). 8a. _____
 ► **Enter line 8 (or line 8a for those filing Schedule NR or Schedule NRH) on Schedule A, line 10.**

Note: MRS may request additional information supporting the credit claimed before the return can be processed.

