



Adult Dependent Care Credit Worksheet for Tax Year 2023

36 M.R.S. § 5218-A

Enclose with 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 2023*
			\$
			\$

*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 shown below that applies to the amount on line 3..... 4. _____

If line 3 is:	Over	but not over	Enter	If line 3 is:	Over	but not over	Enter
	\$0	15,000	.35		29,000	31,000	.27
	15,000	17,000	.34		31,000	33,000	.26
	17,000	19,000	.33		33,000	35,000	.25
	19,000	21,000	.32		35,000	37,000	.24
	21,000	23,000	.31		37,000	39,000	.23
	23,000	25,000	.30		39,000	41,000	.22
	25,000	27,000	.29		41,000	43,000	.21
	27,000	29,000	.28		43,000	No limit	.20

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.

**CREDIT for ADULT DEPENDENT CARE EXPENSES
WORKSHEET FOR TAX YEAR 2023
Instructions**

Eligible taxpayers may claim a tax credit equal to 25% of the applicable percentage of adult dependent care expenses paid for adult day care, hospice services and respite care during the taxable year to the extent the expenses are not used to calculate the federal child and dependent care credit. The expenses that may be used to calculate the credit are limited to \$3,000 for one qualifying individual or \$6,000 for two or more qualifying individuals and the applicable percentage is the percentage used to calculate the federal child and dependent care credit. The credit is refundable up to \$500.

A **qualifying individual** is an individual that meets all of the following:

- is a qualifying person for purposes of the federal credit for child and dependent care expenses;
- was at least 21 years of age as of the last day of your tax year;
- is a disabled spouse or other disabled person you claim as a dependent* or could claim as a dependent except that:
 - the disabled person had federal gross income of \$4,700 or more;
 - the disabled person filed a joint income tax return; or
 - you or your spouse, if filing jointly, could be claimed as a dependent on another individual taxpayer's 2023 return;
- the disabled person was not physically or mentally able to care for himself or herself; and
- the disabled person lived with you for more than half of your tax year beginning in 2023.

*For more information on who is a dependent, see federal Publication 501, Exemptions, Standard Deduction, and Filing Information.

Adult dependent care expenses include amounts paid during the tax year for adult day care, hospice services and respite care for a qualifying individual to the extent the expenses were not used to calculate the federal child and dependent care expense credit. For purposes of the credit:

- Adult day care means an ongoing program of health, social, maintenance and rehabilitative services available to a qualifying individual needing this level of service, as determined by an assessment of their functional abilities and need for health and social services (22 M.R.S. § 6202(1)).
- Hospice services means a range of interdisciplinary services provided on a 24-hours-a-day, 7-days-a-week basis to a qualifying individual who is terminally ill and that individual's family (22 M.R.S. §8621(11)).
- Respite care means temporary care-giving to a qualifying individual for the purpose of relieving that individual's family or another primary care-giver (34-B M.R.S. § 6201(2-A)).

Specific Instructions

Line 1. Complete columns A through C for each qualifying individual. If you have more than two qualifying individuals, attach a statement to your return with the required information. Enter in column C qualifying expenses paid during tax year 2023, up to \$3,000 for one qualifying individual or \$6,000 for two or more qualifying individuals. **DO NOT** enter amounts included on federal Form 2441, line 3.