

**2024 Maine Minimum Tax Credit and Carryforward to 2025  
Worksheet for Form 1040ME, Schedule A, Line 17**



**99**

Attachment Sequence No.14

Name(s) as shown on Form 1040ME

Your Social Security Number

- 1. Minimum tax credit carryforward from 2023 (2023 Maine Minimum Tax Worksheet, line 4)..... 1.
  
- 2. Enter 2024 Maine income tax liability (2024 Form 1040ME, line 22 minus line 23  
[except minimum tax credit]). If zero or less, enter zero..... 2.
  
- 3. **Maine minimum tax credit:** Enter the lesser of line 1 or 2 here and on Form 1040ME, Schedule A, line 17 .... 3.
  
- 4. **Maine minimum tax credit carryforward to 2025** (Subtract line 3 from line 1)..... 4.

**NOTE:** If you have a Maine minimum tax credit carryforward to 2025, keep a copy of the worksheet to submit with your 2025 Maine individual income tax return.