

**2023 Maine Minimum Tax Credit and Carryforward to 2024  
Worksheet for Form 1040ME, Schedule A, Line 16**



**99**

\*1302124\*

Attachment Sequence No.14

Name(s) as shown on Form 1040ME

Your Social Security Number

- 1. Minimum tax credit carryforward from 2022 (2022 Maine Minimum Tax Worksheet, line 4).....
  
- 2. Enter 2023 Maine income tax liability (2023 Form 1040ME, line 22 minus line 23 [except minimum tax credit]).  
If zero or less, enter zero.....
  
- 3. **Maine minimum tax credit:** Enter the lesser of line 1 or 2 here and on Form 1040ME, Schedule A, line 16 .....
  
- 4. **Maine minimum tax credit carryforward to 2024** (Subtract line 3 from line 1).....

**NOTE:** If you have a Maine minimum tax credit carryforward to 2024, keep a copy of the worksheet to submit with your 2024 Maine individual income tax return.