## **Tax Credits for Corporations**

(Attach worksheets. To get worksheets, see <a href="https://www.maine.gov/revenue/tax-return-forms">www.maine.gov/revenue/tax-return-forms</a>).

Enclose with your Form 1120ME.



\*2300105\*

Name as shown on Form 1120ME

Federal EIN

No	nrefu	undable Credits	DO NOT ENTER	\$ signs, commas, or decimals.
1.	a.	Seed capital investment tax credit	1a.	.00
	b.	Employer-assisted day care credit and Quality child care investment credit carryforward	1b.	.00
	c.	Employer-provided long-term care benefits credit carryforward	1c.	.00
	d.	Pine Tree Development Zone regular tax credit	1d.	.00
	e.	Maine capital investment credit	1e.	.00
	f.	Research expense tax credit	1f.	.00
	g.	Super credit for substantially increased research and development carryforward	1g.	.00
	h.	Minimum tax credit (complete and attach the worksheet on page 2)	1h.	.00
	i.	Employer family and medical leave credit	1i.	.00
	j.	Employer support for volunteer firefighters and volunteer municipal emergency services persons tax credit	1j.	.00
	k.	Wellness program credit	1k.	.00
	l.	Certified visual media production credit	1l.	.00
	m.	Biofuel commercial production tax credit	1m.	.00
	n.	Renewable chemicals tax credit	1n.	.00
	0.	Credit for disability income protection plans	10.	.00
	p.	Maine Life and Health Insurance Guaranty Association credit (see instructions)		.00
	q.	Other nonrefundable credits (see instructions)	1q.	.00
	r.	Total nonrefundable credits (add lines 1a through 1q)	1r.	.00
	s.	Total tax (from Form 1120ME, line 6c)	1s.	.00
	t.	Allowable nonrefundable credits (Enter amount from line 1r or 1s, whichever is less. Also enter the sum of this line and line 2e below on Form 1120ME, line 7c)	1t.	.00
Refundable Credits				
2.	a.	Historic rehabilitation credit	2a.	.00
	b.	New markets capital investment credit	2b.	.00
	c.	Credit for affordable housing	2c.	.00

## 2023 Form 1120ME, Schedule C, page 2

\*2300106\*

## Refundable Credits, continued

d.	Other refundable credits (see instructions)	.00	0
e.	Total refundable credits (add lines 2a through 2d. Also enter the sum of this line and	0.0	^
	line 1t above on Form 1120ME, line 7c)	.00	J

## 2023 - Worksheet for Minimum Tax Credit - Schedule C, Line 1h

1.	Minimum tax credit carryover from 2022 (2022 Form 1120ME, Schedule D, line 1d)1.	.00
2.	Regular income tax liability for 2023 (Form 1120ME, line 6a minus all Schedule C credits except minimum tax credit)	.00
3.	Minimum tax credit: enter the smaller of line 1 or line 2 here and on Schedule C, line 1h	.00
4.	Minimum tax credit carryover to 2024 (Line 1 minus line 3)	.00