



# Super Credit for Substantially Increased Research and Development Carryforward of Unused Credit Worksheet for Tax Year 2023

## 36 M.R.S. § 5219-L

Enclose with Form 1040ME, Form 1041ME, or Form 1120ME.

Taxpayer Name: \_\_\_\_\_ EIN/SSN: \_\_\_\_\_

1. Carryover from previous years (see instructions) ..... 1. \_\_\_\_\_
  
2. 2023 tax after other credits (Form 1120ME: line 6c minus line 7c [except Schedule C, line 1g]; Form 1040ME: Schedule A, line 22 minus credits claimed on Schedule A, lines 7 and 23 [except the amount of this credit included in line 16] or Form 1040ME, lines 25d and 25e; Form 1041ME: Schedule A, line 19 minus credits claimed on lines 6 and 20 [except the amount of this credit included in line 12]). If zero or less, enter zero..... 2. \_\_\_\_\_
  
3. Multiply line 2 by 25% (0.25)..... 3. \_\_\_\_\_
  
4. 2022 tax less credits (Form 1120ME: line 6c minus line 7c; Form 1040ME: Schedule A, line 22 minus credits claimed on Schedule A, lines 7 and 23 and Form 1040ME, lines 25d and 25e; or Form 1041ME: Schedule A, line 19 minus credits claimed on lines 5 and 17). If zero or less, enter zero..... 4. \_\_\_\_\_
  
5. Subtract line 4 from line 2 and enter the difference here ..... 5. \_\_\_\_\_
  
6. Credit amount: Enter the smaller of line 1, line 3, or line 5 (here and on Form 1040ME, Schedule A, line 16; Form 1041ME, Schedule A, line 12; or Form 1120ME, Schedule C, line 1g;). ..... 6. \_\_\_\_\_

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

### Worksheet Instructions

**Except for the carryforward of unused credit amounts, this credit is repealed for tax years beginning on or after January 1, 2014.**

Enter the taxpayer name and federal employer identification number (“EIN”) or social security number (“SSN”).

**Line 1.** Enter the unused portion of the super credit eligible to be carried over to this tax year.

The carryforward period for any unused credit amount is 10 years. To qualify for the 10-year carryforward period, the unused credit amount must be reflected on the 2013 credit worksheet, line 5 and must have been generated in a tax year beginning after December 31, 2008 and before January 1, 2014.

**Lines 2 & 3.** The carryforward amount that may be used in any tax year is limited to 25% of the tax due for that year after the allowance of other credits.

**Lines 4 & 5.** The credit is further limited in that it cannot be used to reduce the current year tax liability after any credits to less than the tax liability of the previous tax year after the allowance of credits.