



# BIOFUEL PRODUCTION AND USE TAX CREDIT WORKSHEET FOR TAX YEAR 2015 36 M.R.S. § 5219-X

TAXPAYER NAME: \_\_\_\_\_ EIN/SSN: \_\_\_\_\_

**Note:** In the case of pass-through entities (such as partnerships, LLCs, S corporations, and trusts) making an eligible investment, see instructions. Enter name and ID number of the entity on the lines below.

| NAME OF PASS-THROUGH ENTITY | EIN/SSN |
|-----------------------------|---------|
|-----------------------------|---------|

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1. Maine taxable income generated from the production of certified biofuel .....1. \_\_\_\_\_
2. Applicable tax rate on Maine taxable income (see instructions).....2. \_\_\_\_\_
3. Tax liability related to credit (line 1 x line 2) .....3. \_\_\_\_\_
4. Gallons of biofuel eligible for the credit.....4. \_\_\_\_\_
5. Credit rate.....5. \$0.05
6. Credit claimed ( line 4 x line 5) .....6. \_\_\_\_\_
7. Credit carried forward from prior years.....7. \_\_\_\_\_
8. Total credit available this year (add line 6 and line 7).....8. \_\_\_\_\_
9. Credit amount: Enter the smaller of line 3 or line 8. Enter here and on Form 1120ME, Schedule C, line 29n or Form 1040ME, Schedule A, line 20, or Form 1041ME, Schedule A, line 16.....9. \_\_\_\_\_

**Unused credit amounts may be carried forward to the next succeeding ten taxable years.**

**2015**  
**BIOFUEL PRODUCTION AND USE TAX CREDIT**  
**WORKSHEET INSTRUCTIONS**

A taxpayer engaged in the production of certified biofuel in Maine is allowed a credit of \$0.05 per gallon against the tax imposed on income derived during the taxable year from the production of that biofuel. When certified biofuel is blended with petroleum or other non-biofuels, the credit allowed will be limited to the portion of that blend that constitutes biofuel. The credit allowed, including carryovers, may not reduce the tax liability otherwise due to less than zero. A person entitled to a credit for any taxable year may carry forward and apply the portion of any unused credit to the tax liability on income derived from the production of biofuel for any one or more of the next ten taxable years.

The term biofuel means any liquid or gaseous product or energy source used as a substitute for liquid or gaseous fuels that is derived from agricultural crops or residues or from forest products or by-products, as distinct from petroleum or other fossil carbon sources. Biofuel includes, but is not limited to, ethanol, methanol derived from biomass, levulinic acid, biodiesel, pyrolysis oils from wood, hydrogen or methane from biomass or combinations of any of the above that may be used to propel motor vehicles either alone or in blends with conventional gasoline or diesel fuels or that may be used in place of petroleum products in whole or in part to fire heating devices or any stationary power device.

To be eligible for this tax credit, the biofuel must have been produced in tax year 2015, meet state and federal regulatory requirements and be certified by the Commissioner of the Department of Environmental Protection ("DEP"). A taxpayer must apply to DEP for biofuel certification. Details about certification requirements and applications may be obtained from DEP, Bureau of Air Quality, Mobile Sources Section. Contact the Mobile Sources Section by telephone at (207) 287-2437 or access the Bureau of Air Quality web site at [www.maine.gov/dep/air](http://www.maine.gov/dep/air), select Programs, and then select Mobile Sources.

The certification of biofuel eligible for the tax credit that is issued by DEP will include the taxpayer's name, address, tax identification number (either social security number or employer identification number) and the quantity of eligible biofuel produced. A copy of the certification must be submitted with an income tax return on which a biofuel production and use tax credit is claimed.

In the case of pass-through entities (such as partnerships, LLCs, S corporations and trusts), the partners, members, shareholders, beneficiaries or other owners are allowed a credit in proportion to their respective interest in these entities.

**SPECIFIC LINE INSTRUCTIONS**

Please enter taxpayer name and employer identification number ("EIN") or social security number ("SSN").

Line 1. Enter the Maine taxable income generated by the sale of certified biofuels.

Line 2. To calculate the applicable tax rate, divide the gross tax liability (Form 1120ME, line 6 or Form 1040ME, line 20, or Form 1041ME, line 4) by the taxable income shown on your return (Form 1120ME, line 5 or Form 1040ME, line 20, or Form 1041ME, line 3).

Line 4. Enter the number of gallons of certified biofuel produced from the certification of biofuel eligible for the tax credit issued by DEP.

Line 7. Unused credits may be carried forward for up to ten taxable years. Enter on this line any unused tax credit amount that does not exceed this limitation.

Line 8. The credit available is the amount calculated for this year plus carryforward amounts.

Line 9. Enter the credit amount being used this tax year. The amount used is limited to the tax liability generated by the production of certified biofuel.