



**BIOFUEL PRODUCTION AND USE TAX CREDIT  
WORKSHEET FOR TAX YEAR 2017  
CREDIT CARRYFORWARD AMOUNTS  
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. Credit carried forward from the prior tax year .....4. \_\_\_\_\_
5. Credit amount: Enter the smaller of line 3 or line 4. Enter here and on Form 1120ME, Schedule C, line 1o or Form 1040ME, Schedule A, line 17, or Form 1041ME, Schedule A, line 11 .....5. \_\_\_\_\_

**SPECIFIC LINE INSTRUCTIONS**

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

- 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 19, or Form 1041ME, line 3).
- Line 4. Unused credits may be carried forward for up to ten taxable years following the year during which the credit was generated. Enter on this line any unused tax credit amount that does not exceed this limitation.
- Line 5. Enter the credit amount for this tax year. The amount is limited to the tax liability generated by the production of certified biofuel.

**Unused credit amounts may be carried forward up to ten taxable years following the year during which the credit was generated.**