

Schedule C  
Form 1120ME  
**2024**

**Tax Credits for Corporations**

(Attach worksheets. To get worksheets, see  
[maine.gov/revenue/tax-return-forms](https://maine.gov/revenue/tax-return-forms)).

Enclose with your Form 1120ME.



\*2400105\*

99

Name as shown on Form 1120ME

Federal EIN

**Nonrefundable 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.	Minimum tax credit (complete and attach the worksheet on page 2).....	1g.		.00
h.	Employer family and medical leave credit.....	1h.		.00
i.	Employer support for volunteer firefighters and volunteer municipal emergency services persons tax credit.....	1i.		.00
j.	Wellness program credit.....	1j.		.00
k.	Certified visual media production credit .....	1k.		.00
l.	Biofuel commercial production tax credit.....	1l.		.00
m.	Renewable chemicals tax credit.....	1m.		.00
n.	Credit for disability income protection plans.....	1n.		.00
o.	Maine Life and Health Insurance Guaranty Association credit (see instructions) .....	1o.		.00
p.	Other nonrefundable credits (see instructions) .....	1p.		.00
q.	Total nonrefundable credits (add lines 1a through 1p).....	1q.		.00
r.	Total tax (from Form 1120ME, line 6c) .....	1r.		.00
s.	Allowable nonrefundable credits (Enter amount from line 1q or line 1r, whichever is less. Also enter the sum of this line and line 2e below on Form 1120ME, line 7c).....	1s.		.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

Continue on page 2

Revised: December 2024



\*2400106\*

Refundable Credits, continued

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

2024 - Worksheet for Minimum Tax Credit - Schedule C, Line 1g

1. Minimum tax credit carryover from 2023 (2023 Worksheet for Minimum Tax Credit, Line 4) .....	1.		. 00
2. Regular income tax liability for 2024 (Form 1120ME, line 6a minus all Schedule C credits except minimum tax credit) .....	2.		. 00
3. Minimum tax credit: enter the smaller of line 1 or line 2 here and on Schedule C, line 1g .....	3.		. 00
4. Minimum tax credit carryover to 2025 (Line 1 minus line 3) .....	4.		. 00