

**Schedule C  
Form 1120ME  
2025**

**Tax Credits for Corporations**

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

Enclose with your Form 1120ME.



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\*2500105\*

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.	<input type="text"/>	.00
b.	Employer-assisted day care credit and Quality child care investment credit carryforward.....	1b.	<input type="text"/>	.00
c.	Employer-provided long-term care benefits credit carryforward.....	1c.	<input type="text"/>	.00
d.	Pine Tree Development Zone regular tax credit.....	1d.	<input type="text"/>	.00
e.	Maine capital investment credit carryforward.....	1e.	<input type="text"/>	.00
f.	Research expense tax credit.....	1f.	<input type="text"/>	.00
g.	Minimum tax credit. (Complete and attach the worksheet on page 2.).....	1g.	<input type="text"/>	.00
h.	Employer family and medical leave credit.....	1h.	<input type="text"/>	.00
i.	Employer support for volunteer firefighters, volunteer municipal emergency services persons, and volunteer municipal firefighters tax credit.....	1i.	<input type="text"/>	.00
j.	Wellness program credit.....	1j.	<input type="text"/>	.00
k.	Certified visual media production credit.....	1k.	<input type="text"/>	.00
l.	Biofuel commercial production tax credit.....	1l.	<input type="text"/>	.00
m.	Renewable chemicals tax credit.....	1m.	<input type="text"/>	.00
n.	Credit for disability income protection plans.....	1n.	<input type="text"/>	.00
o.	Maine Life and Health Insurance Guaranty Association credit. (See instructions.).....	1o.	<input type="text"/>	.00
p.	Nonrefundable Dirigo business incentives tax credit.....	1p.	<input type="text"/>	.00
q.	Other nonrefundable credits. (See instructions.).....	1q.	<input type="text"/>	.00
r.	Total nonrefundable credits. (Add lines 1a through 1q.).....	1r.	<input type="text"/>	.00
s.	Total tax. (From Form 1120ME, line 6c.).....	1s.	<input type="text"/>	.00
t.	Allowable nonrefundable credits. (Enter amount from line 1r or line 1s, whichever is less. Also enter the sum of this line and line 2f below on Form 1120ME, line 7c.).....	1t.	<input type="text"/>	.00

**Refundable Credits**

2. a.	Credit for rehabilitation of historic properties.....	2a.	<input type="text"/>	.00
b.	New markets capital investment credit.....	2b.	<input type="text"/>	.00
c.	Credit for affordable housing.....	2c.	<input type="text"/>	.00

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**Refundable Credits, continued**

d. Refundable Dirigo business incentives tax credit.....	2d.	<input type="text"/>	.00
e. Other refundable credits. (See instructions.).....	2e.	<input type="text"/>	.00
f. Total refundable credits. (Add lines 2a through 2e. Also enter the sum of this line and line 1t above on Form 1120ME, line 7c.).....	2f.	<input type="text"/>	.00

**2025 - Worksheet for Minimum Tax Credit - Schedule C, Line 1g**

1. Minimum tax credit carryover from 2024. (2024 Worksheet for Minimum Tax Credit, Line 4.).....	1.	<input type="text"/>	.00
2. Regular income tax liability for 2025. (Form 1120ME, line 6a minus all Schedule C credits except minimum tax credit.).....	2.	<input type="text"/>	.00
3. Minimum tax credit: enter the smaller of line 1 or line 2 here and on Schedule C, line 1g.....	3.	<input type="text"/>	.00
4. Minimum tax credit carryover to 2026. (Line 1 minus line 3.).....	4.	<input type="text"/>	.00