



**Dirigo Business Incentives Tax Credit
Worksheet for Estates and Trusts
Tax Year 2025
36 M.R.S. §§ 5219-AAA
Enclose with Form 1041ME.**



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2509110

Name of Estate or Trust		Estate/Trust/QFT EIN
Name of Qualified Business	Federal EIN/SSN	DECD Certification Number
		FR -

Note: In the case of pass-through entities (such as partnerships, LLCs, S corporations, and trusts) making eligible investments, each member (partner, shareholder, beneficiary, or other owner) is allowed a credit in proportion to their pro rata share of the entity. Enter the name and ID number of the entity on the lines below. Also enter your pro rata share with respect to the pass-through entity for the tax year on line A. Enclose a copy of federal Schedule K-1 issued to you by the pass-through entity. See instructions below to determine your pro rata share.

Name of Pass-through Entity	Federal EIN/SSN

A. Pro rata share of Qualified Business. (See instructions.).....	A.		
1. Enter the tax year the credit was first claimed. (See instructions.).....	1.		
2. Total qualified business credit. (See instructions.).....	2.		. 00
3. Enter your pro rata share of the credit. Multiply line 2 by line A. (See instructions.)	3.		. 00
4. If the qualified business is a member of a group of 2 or more qualified businesses that are more than 50% owned by a common owner, enter the affiliated business ratio provided to you by the qualified business. Otherwise, enter 1.0000. (See instructions.)	4.		
5. This line is reserved for future use. Do NOT enter an amount on this line.....	5.		
6. This line is reserved for future use. Do NOT enter an amount on this line.....	6.		
7. Multiply line A by \$2,000,000	7.		. 00
8. Multiply line 7 by line 4	8.		. 00
9. Enter the smaller of line 3 or line 8.....	9.		. 00
10. Multiply line A by \$500,000	10.		. 00
11. Multiply line 10 by line 4	11.		. 00
12. 2025 refundable credit. Enter the smaller of Line 9 or Line 11. Enter here and on Form 1041ME, Schedule A, line 5. (See instructions.).....	12.		. 00
13. 2025 nonrefundable credit. Line 9 minus line 12. If zero or less, enter zero. Enter here and on Form 1041ME, Schedule A, line 17. (See instructions.).....	13.		. 00

Carryover provisions apply.

2025 Dirigo Business Incentives Tax Credit Worksheet for Estates and Trusts

General Instructions

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

The Dirigo Business Incentives Tax Credit (DTC) is available to qualified businesses engaged in qualified business activities in the State that invest in eligible business property or qualified employee training programs. Qualified businesses must be certified by the Maine Department of Economic and Community Development (DECD). The credit is equal to five or ten percent of the business's eligible capital investment placed in service in Maine, depending on the location of the qualified property, plus \$2,000 for each qualified employee that completes a qualified employee training program during the tax year. Other limitations apply. See below for more information.

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

Who must complete this worksheet? Estates and trusts claiming the DTC, including owners of a pass-through entity that is a qualified business, must use this worksheet to compute the amount of credit for the tax year. Owners in multiple qualified businesses must complete a separate worksheet to compute the credit attributable to each qualified business.

Note that the total credit allowed may not exceed \$2,000,000 per tax year.

In the case the credit is claimed by a partner(s) operating under a different tax year than the qualified business, the credit must be claimed by the partner in the partner's tax year during which the partnership's tax year generating the credit ends.

Required Information. Prior to completing this worksheet, each qualified business must complete and file Schedules

QB and QB-1 to report information about eligible investments, qualified training programs, and other information necessary to complete this worksheet. For more information, contact the qualified business generating the credit.

In the case of a qualified business operating as a pass-through entity, the pass-through entity must provide certain information to its members to facilitate proper calculation of the credit, credit limitations, and, if applicable, the recapture and disallowance of the credit. The pass-through entity must, at a minimum, provide the following information to its members:

- (1) The certification number issued by DECD to the qualified business;
- (2) The total qualified business credit;
- (3) In the case of a qualified business that is a partnership or S corporation that is an affiliated business, the affiliated business ratio;
- (4) In the case of a layoff within the five-year period following the date property was placed in service, notice to its members that a layoff has occurred as defined by 36 M.R.S. § 5219-AAA(1)(I) and that the member may be subject to credit carryover disallowance. The notice must include information necessary to determine the amount of disallowance, including the date the layoff threshold was met; and
- (5) Notice informing each member that eligible business property was removed from service during a tax year prior to the end of the 5-year period the property was required to be used exclusively in a qualified business activity. The notice must contain sufficient information to assist the pass-through entity's members in determining the amount of any credit recapture.

Specific Instructions

Enter your name and federal employer identification number (EIN). Also enter the name and EIN or social security number (SSN) of the qualified business.

DECD Certification Number. Enter the certification number issued to the qualified business by DECD. This information should be provided to you by the qualified business.

Line A. Pro rata share of qualified business: If the qualified business is one of the entities listed below of which you are an owner or beneficiary, enter your pro rata share. Otherwise, enter 1.0000.

- **Partnership.** A partner's pro rata share is that partner's percentage interest in the taxable income/loss of the partnership for federal income tax purposes for the tax year.

- **S corporation.** An S corporation shareholder's pro rata share is the shareholder's percentage share of stock of the S corporation as of the end of the taxable year.

- **Estate or Trust.** A beneficiary's pro rata share is the beneficiary's share of federal distributable net income of the estate or trust or, if the estate or trust has no distributable net income, the beneficiary's share of the estate or trust income required to be distributed and any income actually distributed in that year.

Line 1. Enter the first tax year you claimed, or could have claimed, the DTC under the certificate number identified at the top of the worksheet.

Line 2. Enter the total credit for the qualified business for tax year 2025. This must be provided to you by the qualified business.

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Specific Instructions - continued

Line 3. To calculate your pro rata share of the total qualified business credit, multiply your pro rata share from line A by the total qualified business credit on line 2. The amount on line 3 is your pro rata share of the total credit for the qualified business listed on this worksheet for tax year 2025.

Line 4. If applicable, enter the affiliated business ratio provided by the qualified business. Otherwise, enter 1.0000.

Line 12. If completing more than one worksheet, enter the sum from lines 12 on all DTC worksheets, but not more than \$500,000, on Form 1041ME, Schedule A, line 5.

Line 13. If completing more than one worksheet, enter the sum from lines 13 on all DTC worksheets, but not more than \$1,500,000, on Form 1041ME, Schedule A, line 17.