



Certified Visual Media Production Credit Worksheet for Tax Year 2025 36 M.R.S. § 5219-Y

Enclose with Form 1040ME, Form 1040C-ME, Form 1041ME, or Form 1120ME.

Taxpayer Name: _____ EIN/SSN: _____

Date visual media production completed: _____

Note: In the case of pass-through entities (such as partnerships, LLCs, S corporations, and trusts) eligible for the credit, the partners, members, shareholders, beneficiaries, or other owners are allowed a credit in proportion to their respective interests in these entities. Enter name and ID number of the entity on the lines below. Also enter your ownership percentage in the pass-through entity for the tax year. Attach a copy of the federal Schedule K-1 issued to you by the pass-through entity.

Name of Pass-through Entity	EIN/SSN	Ownership Percentage
		%

Important:

- Businesses claiming the Pine Tree Development Zone income tax credit are not eligible for this credit.
- You must enclose a copy of the visual media production certificate issued by the Department of Economic and Community Development.
- MRS may request additional information supporting the credit claimed before the return can be processed.

1. Visual media production expenses (see instructions). **Note:** If less than \$75,000, STOP here; you do not qualify for the credit..... 1. _____
2. Nonwage visual media production expenses included in line 1 above (see instructions)..... 2. _____
3. Credit rate..... 3. .05
4. Certified visual media production credit (line 2 multiplied by line 3). Enter the result here and on Form 1040ME, Schedule A, Other Tax Credits Worksheet (for Lines 8 and 20), line 8; Form 1040C-ME, Schedule A, line 13; Form 1041ME, Schedule A, line 13; or Form 1120ME, Schedule C, Line 1k, whichever applies..... 4. _____

Note: The Certified Visual Media Production Credit is not refundable and may not be carried back or forward to other tax years.

2025 Certified Visual Media Production Credit Worksheet Instructions

General Instructions

The certified visual media production credit may be claimed by a taxpayer for certain expenses incurred by a certified visual media production company. For more information on how to apply for a visual media production certificate, go to filminmaine.com/incentives. The credit may be claimed only for the tax year during which the visual media production is completed. The nonrefundable credit is equal to 5% of the nonwage visual media production expenses incurred with respect to a certified visual media production company.

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 credits in proportion to their respective interests in these entities.

Note: To qualify for this credit, a visual media production company must have incurred total visual media production expenses of \$75,000 or more.

For purposes of this credit, **visual media production expenses** mean expenses directly incurred in Maine for preproduction, production, and postproduction of a certified visual media production including wages and salaries of individuals employed in the production on which taxes have been paid or accrued if those wages do not exceed \$50,000 per individual; payments to a temporary employee-leasing company as defined in 36 M.R.S. § 6901(3-A) and other contractual payments for the services of individuals working in the State if those payments do not exceed \$50,000 per individual providing the services in the production; construction costs; operations; editing and related services; music, photography, and film processing, including transferring film to tape or digital format; sound recording, mixing, and synchronization; lighting, makeup, wardrobe, and accessories; transportation; food and lodging for cast and crew; insurance and bonding; rental of facilities and equipment, including location fees; and any other expenses incurred in Maine with respect to a certified visual media production not specifically excluded by law (5 M.R.S. § 13090-L). Visual media production expenses do not include expenses for marketing, advertising, printing, or disseminating visual media production.

For purposes of this credit, **nonwage visual media production expenses** include visual media production expenses as defined above, less any amounts included for the payment of certified production wages as defined by 36 M.R.S. § 6901(2) whether or not such wages were included in a reimbursement claim under 36 M.R.S., Chapter 919-A. Visual media production wages include:

- certified production wages subject to Maine withholding under 36 M.R.S. § 5250(1) that are paid by a visual media production company for work on a certified visual media production;
- payments made to temporary employee-leasing companies for personal services rendered in Maine by a leased employee in connection with a certified visual media production;
- payments made to performing artists working in Maine in connection with a certified visual media production; and
- any other contractual payments for the service of individuals working in Maine in connection with a certified visual media production.

Specific Instructions

Line 1. Enter the total visual media production expenses, as defined above, incurred in Maine for a certified visual media production.

Line 2. Enter the nonwage visual media production expenses incurred, as defined above. If you are an owner in a pass-through entity, enter on this line only the portion of the nonwage visual media production expenses that reflects your ownership percentage in the entity.