



**Employer Support for Volunteer Firefighters, Volunteer Municipal Emergency
Medical Services Persons, and Volunteer Municipal Firefighters
Credit Worksheet for Tax Year 2025
36 M.R.S. § 5217-F**

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

Taxpayer Name: _____ EIN/SSN: _____

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. Enclose 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
_____	_____	_____%

Complete the table below for each employee who during 2025:

- 1) was an active member of a volunteer fire association officially recognized by a Maine municipality, a volunteer municipal emergency medical services (EMS) person, or a volunteer municipal firefighter;
- 2) responded to fire calls or EMS calls during work hours when the employee was scheduled to work; and
- 3) was paid at their regular rate of pay while away from work due to firefighting or emergency response responsibilities.

	A. Name and social security number (SSN) of employee* <small>(employee who is a volunteer firefighter, a volunteer municipal EMS person, or a volunteer municipal firefighter)</small>	B. Name of Volunteer Fire Association or Municipality of Volunteer Firefighter or EMS Person	C. # of Work Hours during which employee performed volunteer work	D. Employee's Regular Rate of Pay	E. Compensation Eligible for Credit <small>(for each line, multiply Column C by Column D)</small>
1.	Name:				
	SSN:				
2.	Name:				
	SSN:				
3.	Name:				
	SSN:				
4.	Name:				
	SSN:				
5.	Name:				
	SSN:				
6.	Total compensation eligible for credit (add the amounts in Column E). Enter here and on Form 1040ME, Schedule A, Other Tax Credit Worksheet (for Lines 8 and 20), Line 17; Form 1040C-ME, Schedule A, line 12; Form 1041ME, Schedule A, line 16; or Form 1120ME, Schedule C, line 1i, whichever applies.				

* If necessary, attach additional Worksheet(s) to list all eligible employee volunteers.

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

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Instructions

The Employer Support for Volunteer Firefighters, Volunteer Municipal Emergency Medical Services (EMS) Persons, and Volunteer Municipal Firefighters credit is available to employers who permit employees who are volunteer firefighters, volunteer municipal EMS persons, or volunteer municipal firefighters to be absent from work for firefighting or emergency response activities without a reduction in pay. The credit is equal to the compensation that is paid to the employee at the employee's regular rate of pay while the employee is away from work due to firefighting or emergency response responsibilities during the tax year. The credit may not exceed the tax liability of the taxpayer.

To claim this credit, the employer must obtain from each eligible employee verification, including a signed statement from the chief or person otherwise in charge, of the volunteer fire association, municipal fire department, or emergency response association that includes:

- 1) the date and time of the emergency response occurring during regularly scheduled work hours;
- 2) a statement, or duty roster, that the employee was an active member of the volunteer fire association, municipal fire department, or municipal emergency medical services provider at that time; and
- 3) that the employee was a volunteer firefighter or volunteer municipal EMS person, who received no compensation for performance of the emergency response activities, or was a volunteer municipal firefighter who received no more than 20% of the compensation of a full-time municipal firefighter.

Copies of the verification obtained must be attached to this worksheet.

For purposes of this credit:

A **volunteer firefighter** is an active member of a volunteer fire association who receives no compensation from the municipality other than injury and death benefits.

A **volunteer municipal emergency medical services person (EMS)** is a person who routinely provides emergency medical treatment to the sick or injured and responds to EMS calls from a municipality and receives no compensation from the municipality other than injury and death benefits.

A **volunteer municipal firefighter** is a part-time or on-call municipal firefighter who receives up to 20% of the compensation of a full-time municipal firefighter and who may receive injury and death benefits.

Work hours during which the employee performed volunteer work means the hours during the tax year when the volunteer firefighter, volunteer municipal EMS person, or volunteer municipal firefighter was away from work, during hours the employee is regularly scheduled to work, due to firefighting or municipal emergency response responsibilities.

Compensation eligible for the credit is equal to the wages paid to an employee at the employee's regular rate of pay during the tax year when the employee was away from work due to volunteer firefighting or emergency response responsibilities.