



# Employer Support for Volunteer Firefighters and Volunteer Municipal Emergency Medical Services Persons Credit Worksheet for Tax Year 2023

**36 M.R.S. § 5217-F**

Enclose with Form 1040ME, 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 2023:

- 1) was an active member of a volunteer fire association officially recognized by a Maine municipality or a volunteer municipal emergency medical services person;
- 2) responded to fire calls or emergency medical services 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 or a volunteer municipal emergency medical services person)</small>	B. Name of Volunteer Fire Association or Municipality of Volunteer Emergency Medical Services 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.	<b>Total compensation eligible for credit</b> (add the amounts in Column E). Enter here and on Form 1040ME, Schedule A, line 19; Form 1041ME, Schedule A, line 16; or Form 1120ME, Schedule C, line 1j.				

\* 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.