



**Form 841ME**

**Maine Revenue Services  
Certified Visual Media Production  
Wage Reimbursement Application**

Certified Production Company Name			EIN
Name of Production			
Address			Production Start Date
City	State	ZIP Code	Production End Date

1. Certified production wages paid to Maine resident individuals (Schedule 2, line 3 plus Schedule 3, line 3).....	1.	\$ _____	.00
2. Reimbursement requested for Maine resident individuals (multiply line 1 by 12% (0.12)). .....	2.	\$ _____	.00
3. Certified production wages paid to nonresident individuals (Schedule 2, line 4 plus Schedule 3, line 4).....	3.	\$ _____	.00
4. Reimbursement requested for nonresident individuals (multiply line 3 by 10% (0.10)). .....	4.	\$ _____	.00
5. Total certified production wages (line 1 plus line 3).....	5.	\$ _____	.00
6. Total reimbursement requested (line 2 plus line 4).....	6.	\$ _____	.00

**Note:** Complete and attach Schedule 2. Also complete and attach Schedule 3, if required. Reimbursement requests will not be processed until a properly completed Schedule 2 and/or Schedule 3 are received by Maine Revenue Services ("MRS"). Attach a copy of the certified visual media production report submitted to the Department of Economic and Community Development.

MRS may request additional information supporting the reimbursement claimed before the application can be processed.

Under penalties of perjury, I declare that I have examined this application and accompanying schedules and statements and to the best of my knowledge and belief they are true, correct and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Signature: _____	Date: _____
Title: _____	Telephone: _____
Paid Preparer's EIN: _____	

Contact Person's Name: _____	Telephone: _____
Contact Person's Email Address: _____	



**Electronic filing requirements apply. See instructions.**  
File your Wage Reimbursement Application electronically at [revenue.maine.gov](http://revenue.maine.gov).

## Schedule 2 (Form 841ME) -- Certified Production Company Employees and Non-Employee Performing Artists

Certified Production Company Name: \_\_\_\_\_

\_\_\_\_\_  
EIN

\_\_\_\_/\_\_\_\_/\_\_\_\_\_  
Production Start Date

\_\_\_\_/\_\_\_\_/\_\_\_\_\_  
Production End Date

List below information relating to amounts claimed on Form 841ME, lines 1 and 3. (See instructions.)

Column 1 Employee or Performing Artist Name	Column 2 Social Security Number	Column 3/4 Nonresident/ Non-employee Performing Artist		Column 5 # of Days Worked in Maine	Column 6 Certified Production Wages
		3	4		
a. _____	____-____-____	<input type="checkbox"/>	<input type="checkbox"/>	_____	\$ _____ .00
b. _____	____-____-____	<input type="checkbox"/>	<input type="checkbox"/>	_____	\$ _____ .00
c. _____	____-____-____	<input type="checkbox"/>	<input type="checkbox"/>	_____	\$ _____ .00
d. _____	____-____-____	<input type="checkbox"/>	<input type="checkbox"/>	_____	\$ _____ .00
e. _____	____-____-____	<input type="checkbox"/>	<input type="checkbox"/>	_____	\$ _____ .00
f. _____	____-____-____	<input type="checkbox"/>	<input type="checkbox"/>	_____	\$ _____ .00
g. _____	____-____-____	<input type="checkbox"/>	<input type="checkbox"/>	_____	\$ _____ .00
h. _____	____-____-____	<input type="checkbox"/>	<input type="checkbox"/>	_____	\$ _____ .00
i. _____	____-____-____	<input type="checkbox"/>	<input type="checkbox"/>	_____	\$ _____ .00
j. _____	____-____-____	<input type="checkbox"/>	<input type="checkbox"/>	_____	\$ _____ .00
k. _____	____-____-____	<input type="checkbox"/>	<input type="checkbox"/>	_____	\$ _____ .00
l. _____	____-____-____	<input type="checkbox"/>	<input type="checkbox"/>	_____	\$ _____ .00
m. _____	____-____-____	<input type="checkbox"/>	<input type="checkbox"/>	_____	\$ _____ .00
n. _____	____-____-____	<input type="checkbox"/>	<input type="checkbox"/>	_____	\$ _____ .00
o. _____	____-____-____	<input type="checkbox"/>	<input type="checkbox"/>	_____	\$ _____ .00
p. _____	____-____-____	<input type="checkbox"/>	<input type="checkbox"/>	_____	\$ _____ .00
q. _____	____-____-____	<input type="checkbox"/>	<input type="checkbox"/>	_____	\$ _____ .00
1. Total resident certified production wages this page .....	1.			\$ _____	.00
2. Total nonresident certified production wages this page .....	2.			\$ _____	.00
3. Total resident certified production wages for all Schedule 2 pages (enter here and on Form 841ME, line 1).....	3.			\$ _____	.00
4. Total nonresident certified production wages, all Schedule 2 pages (enter here and on Form 841ME, line 3).....	4.			\$ _____	.00

# Schedule 3 (Form 841ME) -- Temporary Employee-Leasing Company Employees

Certified Production  
Company Name: \_\_\_\_\_

\_\_\_\_\_  
EIN

\_\_\_\_/\_\_\_\_/\_\_\_\_  
Production Start Date

\_\_\_\_/\_\_\_\_/\_\_\_\_  
Production End Date

\_\_\_\_\_  
Employee Leasing Company Name

\_\_\_\_\_  
EIN

List below information relating to amounts claimed on Form 841ME, lines 1 and 3. (See instructions.)

Column 1 Employee Name	Column 2 Social Security Number	Column 3 Nonresident	Column 4 # of Days Worked in Maine	Column 5 Certified Production Wages
a. _____	____-____-____	<input type="checkbox"/>	_____	\$ _____ .00
b. _____	____-____-____	<input type="checkbox"/>	_____	\$ _____ .00
c. _____	____-____-____	<input type="checkbox"/>	_____	\$ _____ .00
d. _____	____-____-____	<input type="checkbox"/>	_____	\$ _____ .00
e. _____	____-____-____	<input type="checkbox"/>	_____	\$ _____ .00
f. _____	____-____-____	<input type="checkbox"/>	_____	\$ _____ .00
g. _____	____-____-____	<input type="checkbox"/>	_____	\$ _____ .00
h. _____	____-____-____	<input type="checkbox"/>	_____	\$ _____ .00
i. _____	____-____-____	<input type="checkbox"/>	_____	\$ _____ .00
j. _____	____-____-____	<input type="checkbox"/>	_____	\$ _____ .00
k. _____	____-____-____	<input type="checkbox"/>	_____	\$ _____ .00
l. _____	____-____-____	<input type="checkbox"/>	_____	\$ _____ .00
m. _____	____-____-____	<input type="checkbox"/>	_____	\$ _____ .00
n. _____	____-____-____	<input type="checkbox"/>	_____	\$ _____ .00
o. _____	____-____-____	<input type="checkbox"/>	_____	\$ _____ .00
p. _____	____-____-____	<input type="checkbox"/>	_____	\$ _____ .00
q. _____	____-____-____	<input type="checkbox"/>	_____	\$ _____ .00

1. Total resident certified production wages this page .....1. \$ \_\_\_\_\_ .00
2. Total nonresident certified production wages this page .....2. \$ \_\_\_\_\_ .00
3. Total resident certified production wages for all Schedule 3 pages  
(enter here and on Form 841ME, line 1).....3. \$ \_\_\_\_\_ .00
4. Total nonresident certified production wages, all Schedule 3 pages  
(enter here and on Form 841ME, line 3).....4. \$ \_\_\_\_\_ .00

# Certified Visual Media Production Wage Reimbursement

## General Instructions

The visual media production tax incentive provides for a partial reimbursement of certified production wages paid to employees working on a visual media production in Maine. The first \$50,000 paid to each individual performing personal services in Maine in connection with a certified visual media production is eligible for the wage reimbursement. The reimbursement rate is 12% for residents of Maine and 10% for nonresidents. Certified production wages include:

1. Wages paid by the visual media production company to an employee for work performed in Maine in connection with a certified visual media production that will be reported as Maine wages on Form W-2;
2. An amount paid to a temporary employee-leasing company (e.g. loan-out company) for personal services rendered in Maine by a leased employee in connection with a certified visual media production;
3. An amount paid for the services of a performing artist for work performed in Maine in connection with a certified visual media production;
4. Other contractual payments for personal services performed in Maine in connection with a certified visual media production.

The visual media production company is responsible for withholding Maine income taxes from its employees who work in Maine. A loan-out company is responsible for withholding Maine income taxes from employees of the loan-out company who are performing services for the production company in Maine.

The process required to receive the reimbursement is outlined below.


**Required Certificates.** The visual media production company must obtain certification from the Department of Economic and Community Development (“DECD”). The certificate is applied for prior to the start of the production. A **visual media production certificate** is issued to the visual media production company meeting all initial program requirements. Once the media production certificate is obtained, the business may begin the qualified production. Within four weeks after completion of the qualified production, the business must submit a certified visual media production report to DECD.

**Certified Visual Media Production Wage Reimbursement.** To claim the wage reimbursement, the business must file a reimbursement application, Form 841ME, Schedule 2 and Schedule 3 (if applicable) with MRS within six weeks of filing the certified visual media production report with DECD. Eligible reimbursements will be paid within 90 days after the assessor received a complete application. Only certified production wages up to \$50,000 for each individual may be used to calculate the wage reimbursement.

You must attach a copy of the certified visual media production report submitted to DECD.

**Electronic filing requirements.** Beginning in 2025, MRS Rule 104 (Filing of Maine Tax Returns) requires Form 841ME to be filed electronically.

Taxpayers unable to meet the electronic filing requirement because of undue hardship may submit a written waiver request to the State Tax Assessor. The request must include the name, address, and account number of the business, a detailed explanation of why filing electronically poses a significant hardship, and the length of time for which you are requesting a waiver. Mail waiver requests to: Maine Revenue Services, Corporate Tax Unit, P.O. Box 9107, Augusta, ME 04332-9107.

**Maine  TAX PORTAL** **Maine Tax Portal (“MTP”).** File Form 841ME electronically on the MTP at [revenue.maine.gov](https://revenue.maine.gov). To complete your application, select “Refund Applications” then select “Submit a Visual Media Production Wage Reimbursement Application”.

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## Specific Instructions

**If applicable, complete Schedules 2 and 3 before completing Form 841ME.**

### Form 841ME

Enter name, address, city, state, ZIP code, federal employer identification number (EIN), and production dates in the appropriate boxes.

### Schedule 2

All filers requesting reimbursement must complete Schedule 2 for compensation paid directly to individuals for personal services performed in Maine during the production period (wages paid to employees and payments made to non-employee performing artists).

# Certified Visual Media Production Wage Reimbursement

## Specific Instructions, continued

**Column 1.** Enter the last name, first name and middle initial for each certified production employee and non-employee performing artist who earned wages or payments during the production period.

Employees of temporary employee-leasing and loan-out companies must be reported separately on Schedule 3.

**Column 2.** Enter the social security number for each individual listed in column 1.

**Column 3.** Enter an "X" in the box if the individual in column 1 is **not** a resident of Maine.

If the individual is a Maine resident, the media production company must retain a copy of the individual's Certified Media Production Residency Affidavit on file for at least three years. This form is available on the MRS website at [maine.gov/revenue/tax-return-forms](http://maine.gov/revenue/tax-return-forms).

**Column 4.** Enter an "X" in the box if the individual in column 1 is a non-employee performing artist.

**Column 6.** Enter the certified production wages for each individual listed in column 1. Certified production wages are wages and other payments made during the certified visual media production period for personal services performed with respect to the production. The wages must have been subject to Maine income tax withholding to qualify. Certified production wages do not include payment in excess of \$50,000 made to any single individual for personal services rendered in connection with a particular certified visual media production. 36 M.R.S. § 6901(2). Do not include payments for personal services provided by employees of an employee-leasing company or loan-out company; these employees must be listed on Schedule 3.

**Line 1.** Enter the total certified production wages for Maine resident individuals listed on the page.

**Line 2.** Enter the total certified production wages for nonresident individuals listed on the page.

**Line 3.** Enter the sum of Maine resident certified production wages for all pages of Schedule 2 submitted. Also, enter this amount, combined with the amount from Schedule 3, line 3, on Form 841ME, line 1.

**Line 4.** Enter the sum of nonresident certified production wages for all pages of Schedule 2 being submitted. Also, enter this amount, combined with the amount from Schedule 3, line 4, on Form 841ME, line 3.

### Schedule 3

All filers requesting reimbursement must complete Schedule 3 for payments made to temporary employee-leasing companies (including loan-out companies) for employees performing personal services directly related to the certified media production. For purposes of Form 841ME and Schedule 3, these payments are also known as certified production wages. Complete a separate Schedule 3 for each temporary employee-leasing and loan-out company to which payments were made. Only include the portion of payments for personal services.

**Column 1.** Enter the last name, first name and middle initial for each temporary employee-leasing company employee who earned wages during the production period.

**Column 2.** Enter the social security number for each individual listed in column 1.

**Column 3.** Enter an "X" in the box if the individual in column 1 is not a resident of Maine.

If the individual is a Maine resident, the media production company must retain a copy of the individual's Certified Media Production Residency Affidavit on file for at least three years. This form is available on the MRS website at [maine.gov/revenue/tax-return-forms](http://maine.gov/revenue/tax-return-forms).

**Column 5.** Enter the payments made to the temporary employee-leasing company or loan-out company with respect to each individual listed in column 1. The payments must be directly related to the certified visual media production. Do not enter amounts in excess of \$50,000 paid for any single individual for personal services rendered in connection with a particular certified visual media production. 36 M.R.S. § 6901.

**Line 1.** Enter total payments for Maine resident individuals listed on the page.

**Line 2.** Enter total payments for nonresident individuals listed on the page.

**Line 3.** Enter the sum of Maine resident payments for all pages of Schedule 3 submitted. Also, enter this amount, combined with the amount from Schedule 2, line 3, on Form 841ME, line 1.

**Line 4.** Enter the sum of nonresident payments for all pages of Schedule 3 submitted. Also, enter this amount, combined with the amount from Schedule 2, line 4, on Form 841ME, line 3.

Important: If all required lines and schedules are not completed, your reimbursement request cannot be processed.