



# EMPLOYER CREDIT FOR FAMILY AND MEDICAL LEAVE WORKSHEET FOR TAX YEAR 2018 36 M.R.S. § 5219-UU

TAXPAYER NAME: \_\_\_\_\_ EIN/SSN: \_\_\_\_\_

**Note:** 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 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.

NAME OF PASS-THROUGH ENTITY	EIN/SSN	OWNERSHIP PERCENTAGE
		_____ %

1. Enter the amount of your federal employer credit for paid family and medical leave (from federal Form 8994, line 3) ..... 1. \_\_\_\_\_
2. Enter the total amount of wages paid to qualifying employees for family and medical leave used to calculate the federal credit for paid family and medical leave (from the federal Paid Family and Medical Leave Credit Worksheet, column (b)) ..... 2. \_\_\_\_\_
3. Enter the wages included in line 2 above paid to employees based in Maine..... 3. \_\_\_\_\_
4. Percentage of wages paid to employees based in Maine (divide line 3 by line 2)..... 4. \_\_\_\_ . \_\_\_\_ \_\_\_\_ \_\_\_\_
5. **Maine family and medical leave credit** (multiply line 1 by line 4). Enter here and on Form 1040ME, Schedule A, line 19; Form 1041ME, Schedule A, line 14; or Form 1120ME, Schedule C, line 1k..... 5. \_\_\_\_\_

### INSTRUCTIONS

The credit for family and medical leave is available to employers who are eligible for the federal credit for paid family and medical leave under Internal Revenue Code, Section 45S. The credit is equal to the portion of the federal credit related to wages paid to qualifying employees based in Maine, while on family and medical leave.

For purposes of this credit, "employees based in Maine" means employees that perform more than 50% of employee-related activities for the employer at a location in Maine.