



Employer Credit for Family and Medical Leave Worksheet for Tax Year 2023 36 M.R.S. § 5219-UU

Enclose with Form 1040ME, Form 1041ME, Form 1120ME, or Form INS-4.

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. 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
_____	_____	_____ %

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 18; Form 1041ME, Schedule A, line 15; Form 1120ME, Schedule C, line 1i; or Form INS-4, line 17. 5. _____

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

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.

The credit is not refundable. Unused credits may not be carried back or forward to other tax years.