



# Credit for Wellness Programs Worksheet for Tax Year 2023 36 M.R.S. § 5219-FF

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) making eligible expenditures, 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. Number of Employees (on an average monthly basis) ..... 1. \_\_\_\_\_
2. Multiply line 1 by \$100.00. .... 2. \_\_\_\_\_
3. Total expenditure made during the taxable year to develop, institute and maintain a wellness program ..... 3. \_\_\_\_\_
4. Amount of unused credit on 2022 credit worksheet, line 5, carried forward to 2023. .... 4. \_\_\_\_\_
5. Line 3 plus line 4. .... 5. \_\_\_\_\_
6. Enter the smallest of line 2, 5, or \$2,000. Enter here and on Form 1040ME, Schedule A, Other Tax Credits Worksheet, line 8; Form 1041ME, Schedule A, line 11; or Form 1120ME, Schedule C, line 1k..... 6. \_\_\_\_\_
7. Provide a brief description of the qualified wellness program. \_\_\_\_\_  
\_\_\_\_\_
8. Provide a brief list of expenditures for development, institution, and maintenance of the qualified wellness program.  
\_\_\_\_\_  
\_\_\_\_\_

**Unused credit amounts on line 3 may be carried forward for up to five years.**

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

### Worksheet Instructions

An employer with 20 or fewer employees (calculated on an average monthly basis) may qualify for the credit for wellness programs. An employer is a taxpayer that employs one or more individuals performing services for the taxpayer within Maine.

The credit is equal to expenditures made during the taxable year to develop, institute and maintain a wellness program. The total credit (including the carryover of unused credit amounts from prior years) is limited to the lesser of \$100 per employee or \$2,000, and may not reduce tax liability to less than zero. Any unused credit amounts on line 3 may be carried forward for up to 5 years.

A wellness program is a program that improves employee health, morale and productivity. This includes, but is not limited to, health education programs, behavioral change programs and incentive awards to employees who engage in regular physical activity. Behavioral change programs include counseling, seminars or classes on nutrition, stress management, or smoking cessation.

**Note:** Maine taxable income must be increased by the amount of any expenditures included on line 3 above that were used to reduce federal taxable income. See 36 M.R.S. §§ 5122(1)(EE) and 5200-A(1)(X).