



Credit for Wellness Programs Worksheet for Tax Year 2020 36 M.R.S. § 5219-FF

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.

Name of Pass-through Entity	EIN/SSN	Ownership Percentage
_____	_____	_____ %

1. Number of Employees (on an average monthly basis)..... 1. _____
2. Line 1 x \$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 2019 credit worksheet, line 5, carried forward to 2020 4. _____
5. Line 3 plus line 4 5. _____
6. Enter the amount from line 2, 5, or \$2,000, whichever is least. Enter here and on Form 1040ME, Schedule A, line 20; Form 1041ME, Schedule A, line 10; or Form 1120ME, Schedule C, line 1m..... 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.