Department of the Treasury Internal Revenue Service

Name(s) shown on return

Employer Credit for Paid Family and Medical Leave

OMB No. 1545-2282
2018
Attachment Sequence No. 994

►	Attach to y	our tax	return.	
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► Go to www.irs.gov/Form8994 for instructions and the latest information.

Identifying number

Α	 Do you have a written policy providing for at least 2 weeks of annual paid family and medical leave for your qualifying employee(s) to whom wages are paid (prorated for any part-time employees)? See instructions. Yes. No. Stop. Do not file Form 8994 (see instructions for an exception that may apply to a partnership or S corporation). 				
В	 Does the written policy provide paid family and medical leave of at least 50% of the wages normally paid to a qualifying employee? See instructions. Yes. No. Stop. Do not file Form 8994 (see instructions for an exception that may apply to a partnership or S corporation). 				
С	 Did you pay family and medical leave to at least one qualifying employee during the tax year? See instructions. Yes. No. Stop. Do not file Form 8994 (see instructions for an exception that may apply to a partnership or S corporation). 				
D	If you employed at least one qualifying employee who was not covered by the Family and Medical Leave Act, did y in your written policy and otherwise comply with "non-interference" language? See instructions. Yes. No. Stop. Do not file Form 8994 (see instructions for an exception that may apply to a partnership or S corport				
1	Enter the total paid family and medical leave credit figured for wages paid during your tax year to your qualifying employee(s) while on family and medical leave (if you use the Paid Family and Medical Leave Credit Worksheet, the total from column (d)). See instructions for the adjustment you must make to your deduction for salaries and wages	1			
2	Employer credit for paid family and medical leave from partnerships and S corporations (see				
-	instructions)	2			
3	Add lines 1 and 2. Partnerships and S corporations, report this amount on Schedule K. All	3			
	others, report this amount on Form 3800, Part III, line 4j	3			

For Paperwork Reduction Act Notice, see separate instructions.

Form 8994 (2018)

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