SCHEDULE 1A
Form 1040ME
Attachment Sequence No. **4**
2025

Income Addition Modifications

See instructions.
Enclose with your Form 1040ME.
For more information, visit maine.gov/revenue/ tax-return-forms .

2502104 **70**

Name(s) as shown on Form 1040ME | Your Social Security Number

A AND B A | **490 54 9999**

DO NOT ENTER $ signs, commas, or decimals.

ADDITIONS to federal adjusted gross income.

1.	Income from municipal and state bonds, other than Maine	**1.**	**.00**
2.	Net operating loss recovery adjustment. (Attach a schedule showing your calculation.)	**2.**	**.00**
3.	Maine Public Employees Retirement System contributions	**3.**	**.00**
4.	Bonus depreciation add-back.	**4.**	**.00**
5.	Fiduciary adjustment - additions only. (Attach a copy of your federal Schedule K-1.)	**5.**	**.00**
6.	Certain gains on installment sales of real or tangible property - nonresident individuals only	**6.**	**.00**
7.	Enter the amount of loss, deductions and other expenses of a financial institution subject to Maine franchise tax that are included in your federal adjusted gross income due to an ownership share in the financial institution that is a partnership, S corporation or entity disregarded as separate from its owner	**7.**	**.00**
8.	Enter the amount claimed as a deduction in determining federal adjusted gross income that is used to calculate the wellness programs credit under 36 M.R.S. § 5219-FF	**8.**	**.00**
9.	Enrolled tribal members in Maine - If Schedule ETM, column C, line 5 is negative, enter the amount here as a positive number. Otherwise leave this line blank. (Attach Schedule ETM.)	**9.**	**.00**
10.	Other - OBBBA expensing of domestic research and experimental (R & E) expenditures add-back	**10.**	**.00**
11.	**Total Additions.** (Add lines 1 through 10 - enter here and on 1040ME, line 15a.)	**11.**	**.00**

SCHEDULE 1S
Form 1040ME
Attachment Sequence No. **5**
2025

Income Subtraction Modifications

See instructions
Enclose with your Form 1040ME.
For more information, visit maine.gov/revenue/ tax-return-forms.

2502105 **70**

Name(s) as shown on Form 1040ME

Your Social Security Number

A AND B A **490 54 9999**

DO NOT ENTER $ signs, commas, or decimals.

SUBTRACTIONS from federal adjusted gross income.

1.	U.S. Government Bond interest included in federal adjusted gross income	**1.**	.00
2.	State income tax refund. (Only if included in federal adjusted gross income.)	**2.**	.00
3.	Social Security and Railroad Retirement Benefits included in federal adjusted gross income	**3.**	.00
4.	Pension income deduction. (Enclose worksheet.) Check here if the amount on line 4 includes military retirement pay (from line P10 of the Worksheet for Pension Income Deduction)	**4.**	.00
5.	Non-Maine active duty military pay received by a Maine resident and military compensation received by a nonresident of Maine	**5.**	.00
6.	Military annuity payments made to a survivor of a deceased member of the military	**6.**	.00
7.	Maine Public Employees Retirement System pick-up contributions paid to the taxpayer during 2025 which have been previously taxed by the state.	**7.**	.00
8.	Contributions to Qualified Tuition Programs - 529 Plans. (Limited to $1,000 per beneficiary)	**8.**	.00
9.	Fiduciary adjustment - subtractions only. (Attach a copy of your federal Schedule K-1.)	**9.**	.00
10.	Bonus depreciation and section 179 recapture	**10.**	.00
11.	**Medical cannabis** business expenses Enter your registration number or sales tax number: 0	**11.**	.00
12.	**Adult use cannabis** business expenses Enter your registration number or sales tax number: 0	**12.**	.00
13.	Net operating loss recapture.	**13.**	.00
14.	FAME nonprofit student loan repayment program	**14.**	.00
15.	Qualified health care student loan payments made by your employer	**15.**	.00
16.	Municipal property tax benefits for senior citizens	**16.**	.00
17.	Family Development Account proceeds	**17.**	.00
18.	Interest from Maine Municipal General Obligation Bonds, Private Activity Bonds, and Airport Authority Bonds included in federal adjusted gross income	**18.**	.00
19.	Amount of the reduction in your salaries and wages expense deductions related to claiming the federal Work Opportunity Credit or Empowerment Zone Credit	**19.**	.00
20.	Earnings from fishing operations contributed to a capital construction fund	**20.**	.00

Continue on Form 1040ME, Schedule 1S, page 2

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DO NOT ENTER $ signs, commas, or decimals.

21.	All items of income, gain, interest, dividends, royalties and other items of income of a pass-through financial institution due to an ownership share in the financial institution. EIN of financial institution: _____	**21.**	.00
22.	The total of capital gains and ordinary income resulting from depreciation recapture from the sale of multi-family affordable housing property.	**22.**	.00
23.	Percentage of gain from the sale of eligible timberlands	**23.**	.00
24.	Business interest deduction recapture	**24.**	.00
25.	Enrolled tribal members in Maine. If Schedule ETM, column C, line 5 is greater than zero, enter the amount here. Otherwise, leave this line blank. (Attach Schedule ETM.)	**25.**	.00
26.	Other. (Attach worksheet(s).)	**26.**	.00
27.	**Total Subtractions.** (Add lines 1 through 26 - enter here and on 1040ME, line 15b.)	**27.**	.00

Worksheet for Pension Income Deduction - Schedule 1S, Line 4

Enclose this worksheet and copies of your 1099 form(s) with Form 1040ME.

CAUTION: If the amount on Form 1040ME, line 14 is more than $125,000 if single or married filing separately; $187,500 if head of household; or $250,000 if married filing jointly or qualifying surviving spouse, you must complete the Worksheet for Phaseout of Non-MilitaryPension Income Deduction to calculate the **non-military** pension income deduction amount.

Note: Enter the total eligible **non-military** pension benefits on line P1 and eligible **military** retirement pay on line P9.

			Taxpayer	Spouse*
P1.	Total eligible **non-military** pension income (both Maine and non-Maine sources) included in your federal adjusted gross income (from federal Form 1040, lines 4b and 5b or Form 1040-SR, lines 4b and 5b) See instructions. CAUTION: Include only deductible pension benefits that are not specifically excluded.	**P1.**	.00	.00
P2.	Maximum allowable deduction	**P2.**	48,216.00	48,216.00
P3.	Total social security and railroad retirement benefits you received - whether taxable or not.	**P3.**	.00	.00
P4.	Subtract line P3 from line P2 (if zero or less, enter zero)	**P4.**	.00	.00
P5.	Enter the smaller of line P1 or line P4	**P5.**	.00	.00
P6.	If applicable, enter the amount from the Worksheet for Phaseout of Non-Military Pension Income Deduction, line 5. Otherwise, skip lines P6 and P7 and enter the amount from line P5 on line P8	**P6.**	.	.
P7.	Non-military pension income deduction phaseout amount (multiply line P5 by line P6).	**P7.**	.00	.00
P8.	Non-military pension income deduction amount (subtract line P7 from line P5).	**P8.**	.00	.00
P9.	Total eligible **military** retirement pay included in your federal adjusted gross income (from federal Form 1040, lines 4b and 5b or Form 1040-SR, lines 4b and 5b)	**P9.**	.00	.00
P10.	Add lines P8 and P9. Enter the total for both spouses on Schedule 1S, line 4.	**P10.**	.00	.00

***Use this column only if you are married filing jointly and only if your spouse separately earned an eligible pension.**

Worksheet for Phaseout of Non-Military Pension Income Deduction (for Pension Income Deduction Worksheet, line P6)

Use this worksheet to calculate your **non-military** pension income deduction amount if your federal adjusted gross income for 2025 is greater than $125,000 if single or married filing separately; $187,500 if head of household; or $250,000 if married filing jointly or qualifying surviving spouse.

1.	Enter your 2025 federal adjusted gross income (Form 1040ME,line 14)	**1.**	243173
2.	Enter $125,000 if single or married filing separately; $187,500 if head of household; or $250,000 if married filing jointly or surviving spouse.	**2.**	250000
3.	Subtract line 2 from line 1. If zero or less, STOP here. Your deduction is not limited	**3.**	-6827
4.	Enter $100,000 if single or head of household or married filing jointly or qualifying surviving spouse; $50,000 if married filng separately.	**4.**	100000
5.	Divide line 3 by line 4. If one or more, enter 1.0000. Enter here and on the Pension Inco Deduction Worksheet, line P6.	**5.**	