

SCHEDULE 1A
Form 1040ME
2025

Attachment
Sequence No. 4

Income Addition Modifications

See instructions.

Enclose with your Form 1040ME.

For more information, visit maine.gov/revenue/tax-return-forms.



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2502104

Name(s) as shown on Form 1040ME

Your Social Security Number

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