

**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](https://maine.gov/revenue/tax-return-forms).

\*2502104\*

**99**

Name(s) as shown on Form 1040ME

Your Social Security Number

**ADDITIONS to federal adjusted gross income.****DO NOT ENTER \$ signs, commas, or decimals.**

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