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**SCHEDULE 1**  
**FORM 1040ME**  
**2014**

**INCOME MODIFICATIONS**

See instructions on pages 3 and 4.  
Enclose with your Form 1040ME

For more information, visit [www.maine.gov/revenue/forms](http://www.maine.gov/revenue/forms).



**99**

Attachment  
Sequence No. 4

Name(s) as shown on Form 1040ME

Your Social Security Number

XX

999 99 9999

**SCHEDULE 1 — INCOME MODIFICATIONS - For Form 1040ME, line 15**

**1 ADDITIONS to federal adjusted gross income.**

a	Income from municipal and state bonds, other than Maine.....	1a	999999999	.00
b	Net Operating Loss Recovery Adjustment (Attach a schedule showing your calculation) ....	1b	999999999	.00
c	Maine Public Employees Retirement System Contributions .....	1c	999999999	.00
d	Domestic Production Activities Deduction Add-back (See instructions).....	1d	999999999	.00
e	RESERVED (See instructions).....	1e	999999999	.00
f	RESERVED (See instructions) .....	1f	999999999	.00
g	Fiduciary Adjustment - additions only (Attach a copy of your federal Schedule K-1) .....	1g	999999999	.00
h	Other. (See instructions) (Attach worksheet(s)) .....	1h	999999999	.00
i	Total additions (Add lines 1a through 1h).....	1i	999999999	.00

**2 SUBTRACTIONS from federal adjusted gross income.**

a	U.S. Government Bond interest included in federal adjusted gross income (See instructions) ..	2a	999999999	.00
b	State Income Tax Refund (Only if included in federal adjusted gross income) .....	2b	999999999	.00
c	Social Security and Railroad Retirement Benefits included in federal adjusted gross income (See instructions).....	2c	999999999	.00
d	Pension Income Deduction (Complete and attach the worksheet on back).....	2d	999999999	.00
e	Interest from Maine Municipal General Obligation, Private Activity and Airport Authority Bonds included in federal adjusted gross income (See instructions) .....	2e	999999999	.00
f	Premiums for Long-Term Care Insurance (Do not include health insurance premiums on this line) <b>NOTE:</b> If you itemize deductions or are self-employed, complete and attach the worksheet on back ....	2f	999999999	.00
g	Maine Public Employees Retirement System Pick-Up Contributions paid to the taxpayer during 2014 which have been previously taxed by the state.....	2g	999999999	.00
h	Contributions to Qualified Tuition Programs - 529 Plans (Limited to \$250 per beneficiary. See instructions) .....	2h	999999999	.00
i	Fiduciary Adjustment - subtractions only (Attach a copy of your federal Schedule K-1) .....	2i	999999999	.00
j	Bonus Depreciation and Section 179 Recapture (See instructions) .....	2j	999999999	.00
k	Other. (See instructions) (Attach worksheet(s)) .....	2k	999999999	.00
l	Total Subtractions (Add lines 2a through 2k).....	2l	999999999	.00

**3 Net Modification (Subtract line 2l from line 1i — enter here and on 1040ME, page 1, line 15)**

(If negative, enter a minus sign in the box to the left of the number) .....	3	999999999	.00
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