

**Schedule 1A**  
**Form 1120ME**  
**2023**

**Income Addition Modifications**

See Form 1120ME instructions, page 10.

Enclose with your Form 1120ME.

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



**99**

\*2300104\*

Name as shown on Form 1120ME

Federal EIN

XX

999 99 9999

**DO NOT ENTER \$ signs, commas, or decimals.**

**ADDITIONS to federal taxable income.**

|     |  |     |    |     |     |     |     |
|-----|--|-----|----|-----|-----|-----|-----|
| 1.  | Income taxes (imposed by Maine or any other state, attach schedule).....                                     | 1.  | 99 | 999 | 999 | 999 | .00 |
| 2.  | Participation exemption deduction add-back (see instructions).....   | 2.  | 99 | 999 | 999 | 999 | .00 |
| 3.  | Foreign-derived intangible income (FDII) deduction add-back (see instructions) .....                         | 3.  | 99 | 999 | 999 | 999 | .00 |
| 4.  | Global Intangible Low-Taxed Income (GILTI) deduction add-back (see instructions) .....                       | 4.  | 99 | 999 | 999 | 999 | .00 |
| 5.  | Interest from state and municipal bonds (other than Maine).....  | 5.  | 99 | 999 | 999 | 999 | .00 |
| 6.  | Net operating loss adjustment (see instructions).....  | 6.  | 99 | 999 | 999 | 999 | .00 |
| 7.  | Maine capital investment credit bonus depreciation add-back (see instructions).....                          | 7.  | 99 | 999 | 999 | 999 | .00 |
| 8.  | Bonus depreciation add-back (see instructions).....  | 8.  | 99 | 999 | 999 | 999 | .00 |
| 9.  | Losses, expenses, or deductions from ownership interest<br>in financial institutions (see instructions)..... | 9.  | 99 | 999 | 999 | 999 | .00 |
| 10. | Wellness programs credit add-back (see instructions) .....   | 10. | 99 | 999 | 999 | 999 | .00 |
| 11. | Other (see instructions).....  | 11. |    |     |     |     | .00 |
| 12. | Total additions (add lines 1 through 11 — enter here and on Form 1120ME, line 3).....                        | 12. | 99 | 999 | 999 | 999 | .00 |