



# Enrolled Tribal Members in Maine - for Calculating Form 1040ME Schedule 1A, line 10 and Schedule 1S, line 25

## General Instructions

Enclose Schedule ETM with your Maine return, Form 1040ME. Also include a COMPLETE copy of your federal tax return, including all schedules and worksheets.

For tax years beginning on or after January 1, 2023, tribal members residing on tribal land and the estate of a decedent who was at the time of death a tribal member residing on tribal land must add back the amount of any losses and may claim an income subtraction modification equal to the net income derived from or connected with sources on tribal land determined in accordance with 36 M.R.S. § 5132. 36 M.R.S. §§ 5122(1)(PP) and 5122(2)(ZZ).

**Enrolled member.** “Enrolled member” means an individual who is enrolled with, and appears on the tribal membership roll of, the Houlton Band of Maliseet Indians, the Passamaquoddy Tribe, or the Penobscot Nation. Membership rolls of enrolled members are in the possession of, and maintained by, the Houlton Band of Maliseet Indians, the Passamaquoddy Tribe, and the Penobscot Nation.

**Tribal land.** “Tribal land” means land within the Houlton Band Trust Land, the Passamaquoddy Indian territory, or the Penobscot Indian territory.

**Tribal member.** “Tribal member” means an enrolled member of the Houlton Band of Maliseet Indians, the Passamaquoddy Tribe, or the Penobscot Nation.

**Tribal member residing on tribal land.** Generally, a “tribal member residing on tribal land” means a Maine resident individual who is a tribal member domiciled on tribal land or who was not domiciled on tribal land, but maintained a permanent place of abode on tribal land and was present on tribal land for more than 183 days during the taxable year. Certain exceptions apply. For more information on who is a tribal member residing on tribal land, see 36 M.R.S. § 5102(5-A) and Rule 825 § .02.

See Maine Revenue Services Rule 825 available at [www.maine.gov/revenue](http://www.maine.gov/revenue) (select Laws and Rules) for additional guidance for calculating income sourced to, or attributable to, tribal land for enrolled tribal members residing on tribal land.

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## Specific Instructions

### STEP 1. Complete column A. List the income as reported on the federal return.

**Lines 1a through 1i — Total income.** Enter income as reported on your federal income tax return (see federal Form 1040 or Form 1040-SR, lines 1 through 8). Include all income listed on the federal return except taxable refunds.

**Line 2 — Federal income adjustments.** Enter the total federal income adjustments shown on federal Form 1040 or 1040-SR, line 10.

**Line 4. — Maine income modifications.** Enter on line 4a, the total Maine addition income modifications included on Form 1040ME, Schedule 1A, lines 1 through 9. Enter on line 4b, the total Maine subtraction modifications included on Form 1040ME, Schedule 1S, lines 1 through 24 and 26. Do not include taxable refunds of state and local income tax.

### STEP 2. Complete column B. List in column B the income of a non-tribal member and the income of a tribal member derived from, or connected with, sources off tribal land that is included in column A. To determine the amount of income to enter in column B, see Maine Revenue Services Rule 825, Sections .03, .04, and .05 available at [www.maine.gov/revenue](http://www.maine.gov/revenue).

**Lines 1a through 1i — Income of non-tribal members and income of tribal members derived from, or connected with, sources off tribal land.** Enter in column B the income included in Column A that is attributable to the income of a non-tribal member and the income of a tribal member derived from, or connected with, sources off tribal land. Note: Include in Column B, income from intangible sources (e.g. interest, dividends, annuities, pensions, and gains or losses attributable to intangible personal property) that is not attributable to a business, trade, profession, or occupation carried on within tribal lands.

**Line 2 — Federal income adjustments attributable to the income of non-tribal members and to the income of tribal members derived from, or connected with, sources off tribal land.** Enter the portion of the adjustments included in column A that is attributable to the income of a non-tribal member and to the income of a tribal member derived from, or connected with, sources off tribal land.

**Line 4 — Maine income modifications attributable to the income of non-tribal members and to the income of tribal members derived from, or connected with, sources off tribal land.** Enter on column B, line 4a, the portion of the income modifications included in column A, line 4a that is attributable to the income of a non-tribal member and the income of a tribal member derived from, or connected with, sources off tribal land. Enter on column B, line 4b, the portion of the income modifications included in column A, line 4b, that is attributable to the income of a non-tribal member and the income of a tribal member derived from, or connected with, sources off tribal land.

### STEP 3. Complete column C. List in column C the income of a tribal member derived from, or connected with, sources on tribal land that is included in column A. To determine the amount of income to enter in column C, see Maine Revenue Services Rule 825, Sections .03, .04, and .05 available at [www.maine.gov/revenue](http://www.maine.gov/revenue).

**Lines 1a through 1i — Income of tribal members derived from, or connected with, sources on tribal land.** Enter in column C the income included in Column A that is attributable to income of a tribal member that is derived from, or connected with, sources on tribal land. Note: Include in Column C, income of a tribal member that is from intangible sources (e.g. interest, dividends, annuities, pensions, and gains or losses attributable to intangible personal property) that is attributable to a business, trade, profession, or occupation carried on within tribal lands.

**Line 2 — Federal income adjustments attributable to the income of tribal members derived from, or connected with, sources on tribal land.** Enter the portion of the federal income adjustments included in Column A that is attributable to the income of a tribal member derived from, or connected with, sources on tribal land.

**Line 4 — Maine income modifications attributable to the income of tribal members derived from, or connected with sources on tribal land.** Enter on column C, line 4a, the portion of the income modifications included in column A, line 4a that is attributable to the income of a tribal member derived from, or connected with, sources on tribal land. Enter on column C, line 4b, the portion of the income modifications included in column A, line 4b, that is attributable to the income of a tribal member derived from, or connected with, sources on tribal land.