

Maine Revenue Services

2025 Income Tax

IMPORTANT UPDATE

Note: The instructions you are looking for begin on the next page.

Under current law, Maine conforms to the Internal Revenue Code (the “Code”) as of December 31, 2024, with some exceptions specifically contained in Maine income tax law. Federal Public Law 119-21, the federal One Big Beautiful Bill Act (“OBBA”), enacted on July 4, 2025, made several federal law changes, some of which would require changes to Maine income tax law in order for Maine to conform to the federal changes. These federal income tax law changes and their effect on Maine law are expected to be considered during the Second Regular Session of the 132nd Maine Legislature, which is scheduled to convene in January 2026.

When the Maine Legislature has not had the opportunity to conform or adjust Maine laws in response to federal income tax law changes, Maine Public Law 2025, chapter 336, permits the Governor to direct the State Tax Assessor (“Assessor”) to temporarily adjust the administration of the current tax filing season, pending potential enactment of conformity legislation by the Maine Legislature.

Governor Janet T. Mills has directed the State Tax Assessor to adopt the federal tax treatment for qualified disaster losses; sales of qualified farmland property; IRC Section 179 expensing; business interest deduction; research and experimental expenditures (to allow small business amended returns only); and other miscellaneous changes. See the conformity documents at maine.gov/revenue/taxes/tax-policy-office and the October #2 Maine Tax Alert at maine.gov/revenue/publications/maine-tax-alerts for additional detail.

The 2025 Maine income tax returns and instructions have been developed pursuant to the Governor’s directive but are contingent upon the enactment by the Legislature of legislation that addresses the Federal income tax law changes.

Taxpayers may choose to wait for enactment of legislation by the Maine Legislature that addresses the federal tax law changes by filing under extension pursuant to 36 M.R.S. §§ 5231 and 5295(4).

Returns submitted prior to any newly enacted Maine state legislation must be filed in a manner consistent with the guidance (forms, instructions, and other documentation) published by the Assessor in effect at the time of filing. If the Maine Legislature enacts legislation that subsequently addresses federal income tax law changes that conflict with the earlier published guidance, affected taxpayers will not be subject to interest or penalty for a resulting underpayment related to the variance. Additionally, any incorrect refund issued as a result of the earlier published guidance will not result in interest or penalty accruing prior to the date of enactment of that legislation. Affected taxpayers are required to file an amended return to address any conflicts.

2025 MAINE

Resident

Individual Income Tax Booklet

Form 1040ME

Maine 
TAX PORTAL

Maine Electronic Filing Payment Services



 **Direct
Deposit**

For more information, see maine.gov/revenue

Free internet access is available at most local libraries in Maine. See your librarian for details about free internet access.

TAXPAYER ASSISTANCE and FORMS

Get refund status: Visit revenue.maine.gov or call (207) 624-9784 - Weekdays 9:00 a.m. - 12:00 p.m.

To download or request forms or other information: Visit maine.gov/revenue/tax-return-forms or call (207) 624-7894 - Every day 24 Hours.

TTY (for persons who are hard of hearing): 7-1-1 - Weekdays 9:00 a.m. - 12:00 p.m.

Taxpayer Assistance: (207) 626-8475 - Weekdays 9:00 a.m. - 12:00 p.m. Note: MRS does not provide tax return preparation assistance over the telephone.*

Federal income tax information and forms: Call the Internal Revenue Service at (800) 829-1040 or visit irs.gov.

Visit maine.gov/revenue to obtain the latest tax updates, view frequently asked questions (FAQs), or email tax-related questions.

Collection problems and payment plans: (207) 621-4300 - Weekdays 8:00 a.m. - 5:00 p.m. Call this number if you have a tax balance due that you would like to resolve.

*Individuals qualified for free tax preparation assistance may schedule an appointment by contacting: the **AARP Foundation Tax-Aide Program** at aarp.org/money/taxes/aarp_taxaide, or email MaineTaxAide@gmail.com, or call 888-AARPNOW (888-227-7669); the **Ca\$h Coalition of Maine** at cashmaine.org/free-tax-prep; or call 2-1-1.

Form 1040ME due date: Wednesday, April 15, 2026

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MAINE REVENUE SERVICES
P.O. BOX 1060
AUGUSTA, ME 04332-1060

IMPORTANT CHANGES for 2025

Pension income deduction. 36 M.R.S. §§ 5122(2)(M-2)(2)(a), 5122(2)(M-3), and 5403(8) - 5403(10); L.D. 68; P.L. 2025, c. 271, Pt. C, § 2 and L.D. 210; P.L. 2025, c. 388, Pt. H, §§ 1, 2, 3, and 4. The law is amended to exclude from the pension income deduction distributions from an employee retirement plan received prior to age 55 that are not part of a series of substantially equal periodic payments made over the life of the primary recipient or the joint lives of the primary recipient and the primary recipient's designated beneficiary, whether or not the benefits are subject to the additional 10% federal tax on early distributions. Effective September 24, 2025.

For tax years beginning on or after January 1, 2025, the pension income deduction is subject to phaseout for taxpayers whose federal adjusted gross income is more than \$125,000 for single individuals or married individuals filing separate returns; \$187,500 for individuals filing as heads of households; and \$250,000 for individuals filing married joint returns or as surviving spouses. For tax years beginning after 2025, the phaseout threshold amounts are adjusted for inflation.

Dependent exemption tax credit. 36 M.R.S. § 5219-SS(5); L.D. 210; P.L. 2025, c. 388, Pt. Q, § 2 and §§ 5219-SS(4), 5403(8), 5403(9), and 5403(10); L.D. 210; P.L. 2025, c. 388, Pt. Q, §§ 1, 3, 4, and 5. For tax years beginning on or after January 1, 2025, the dependent exemption tax credit amount is doubled for each qualifying dependent of the taxpayer who has not attained six years of age before the end of the taxable year.

Additionally, the phaseout of the dependent exemption tax credit is changed to \$20 for each \$500 (previously \$7.50 for each \$1,000), or fraction thereof, by which a taxpayer's Maine adjusted gross income exceeds \$100,000 for single individuals; \$125,000 for individuals filing as heads of households; \$150,000 for individuals filing married joint returns or as surviving spouses; or, \$75,000 for married individuals filing a separate return. For tax years beginning after 2025, the income phaseout thresholds are adjusted for inflation.

Gain on the transfer of a majority interest in a business that provides housing to a cooperative affordable housing corporation or municipal housing authority. 36 M.R.S. §§ 5122(2)(AAA) and 5200-A(2)(JJ); L.D. 554; P.L. 2025, c. 455. For tax years beginning on or after January 1, 2025, to the extent included in federal adjusted gross income and otherwise subject to Maine income tax, up to \$750,000 of gain recognized on the sale of a majority ownership interest in a qualified business is deductible in calculating Maine taxable income. The qualified business must provide housing and be transferred to a cooperative affordable housing corporation organized under 13 M.R.S., chapter 85, subchapter 1-A, or a municipal housing authority as defined in 30-A M.R.S. § 4702(10-A), or an affiliate of a municipal housing authority. A qualified business is any business that is not publicly traded and is registered with the Secretary of State or has its principal place of business in Maine, including a corporation, an S corporation, a limited liability company, a limited liability partnership, and a sole proprietorship. Review and reporting requirements apply.

Maine capital investment credit. 36 M.R.S. § 5219-NN(1-A); L.D. 258; P.L. 2023, c. 412, Pt. J, § 12. For tax years beginning on or after January 1, 2025, the Maine capital investment credit is repealed except that unused credit amounts may be utilized to the fullest extent allowed by the carryforward provisions for the credit.

Dirigo Business Incentives Program. 36 M.R.S. § 5219-AAA; L.D. 258; P.L. 2023, c. 412, Pt. J, § 13. For tax years beginning on or after January 1, 2025, the Dirigo program income tax credit may be claimed by qualified businesses that have been certified under the program by the Department of Economic and Community Development and that make eligible capital investments in eligible business property or that provide qualified training to its employees within the State. The credit is equal to: (1) 10% of the eligible capital investment for property placed in service in Maine during the taxable year outside of Cumberland, Sagadahoc, and York counties; plus (2) 5% of eligible capital investment in property placed in service during the taxable year in Cumberland, Sagadahoc, and York counties; plus (3) \$2,000 for each qualified employee that completes a qualified training program during the tax year. The credit is limited to \$2 million and is refundable up to \$500,000 for any one tax year. The credit and the refundability caps must be prorated among affiliated businesses or members of pass-through entities. Carryforward provisions and reporting requirements apply.

Voluntary checkoff for the easy enrollment health insurance program. 22 M.R.S. §§ 5412 and 5413; 36 M.R.S. §§ 191(2)(RRR) and 5294; L.D. 609; P.L. 2025, c. 2, Pt. RR, § 1, 2, 3, and 4. The easy enrollment health insurance program and the individual income tax return voluntary health insurance check-off boxes are repealed. Effective June 20, 2025.

Underpayment of estimated tax penalty; fourth installment. 36 M.R.S. § 5228(9); L.D. 288; P.L. 2025, c. 113, Pt. C, § 12. For individual income tax, the penalty for underpayment of estimated tax may not be imposed with respect to the 4th required annual installment if the tax is paid in full by the last day of the first month of the following taxable year. Effective September 24, 2025.

Employer support for volunteer firefighters and volunteer municipal emergency medical services persons tax credit. 30-A M.R.S. § 3151(5) and 36 M.R.S. § 5217-F; L.D. 1802; P.L. 2023, c. 478. For tax years beginning on or after January 1, 2025, the employer support for volunteer firefighters and volunteer municipal emergency medical services persons credit is extended to include volunteer municipal firefighters that are part-time or on-call municipal firefighters who receive up to 20% of the compensation of a full-time municipal firefighter and who may receive injury and death benefits.

Credit for rehabilitation of historic properties after 2007. 36 M.R.S. §§ 5219-BB(4) and 5219-BB(4-A); L.D. 146; P.L. 2025, c. 444. and 36 M.R.S. §§ 5219-BB(1)(E) and 5219-BB(10); L.D. 1755; P.L. 2025, c. 499. For tax years beginning on or after January 1, 2025, the maximum credit amount is increased from \$5,000,000 in the first year a tax credit may be claimed to \$10,000,000 over the first and second years a tax credit may be claimed. No more than \$10,000,000 may be claimed over the first two years of the project. The annual credit limit for any portion of a certified historic rehabilitation placed in service after the first two years of the project remains unchanged at \$5,000,000 per year.

The tax credit is increased from 25% to 35% of the qualified rehabilitation expenditures (QREs) for certified projects located in rural areas of the State as long as not less than 33% of the aggregate square feet of the certified historic structure constitutes apartments, dwellings, or other living accommodations. The credit is increased to 45% of the QREs if the certified historic structure is also a certified affordable housing project.

Tax credit for major food processing and manufacturing facility expansion. 36 M.R.S. § 5219-VV; L.D. 1951; P.L. 2025, c. 489. For tax years beginning on or after January 1, 2025, the income tax credit for major food processing and manufacturing facility expansion is changed to 1) repeal the requirement that the qualified applicant's headquarters be located in Maine currently and for the five years prior to the application for approval; 2) extend the time by which the applicant must employ, or will employ, at least 40 full-time employees based in the State from "upon start-up" to within 12 months of start-up of the facility; 3) extend the time by which a qualified investment must be made to December 31, 2027; 4) increase the aggregate value of certificates of approval that may be issued by the DECD from \$100M to \$200M and increase the cap on any individual certificate of approval from \$85M to \$100M; 5) remove the credit limitation disallowing the credit for any tax year following two consecutive tax years during which the certified applicant's ordinary business income was not between \$5.5M and \$12M; 6) relax the requirement that the annual income of at least 75% of the taxpayer's employees must exceed the most recent annual per capita personal income in the county in which the facility is located to apply only to 75% of those employees who have been employed for at least 12 months; and 7) add additional reporting requirements for certified applicants.

Qualified professional baseball facilities income tax credit. 36 M.R.S. §§ 191(2)(UUU) and 5219-BBB; L.D. 2258; P.L. 2023, c. 667. A qualified applicant that has made a qualified investment of at least \$1,000,000 between October 1, 2023 and November 30, 2026 in a qualified professional baseball facility in Maine and that has received a certificate of approval and a certificate of completion from DECD may be eligible for a refundable credit equal to 1.33% of the qualified investment, up to \$133,000 per tax year and \$1,995,000 in cumulative total. The credit may be claimed over a 15-year period beginning with the tax year during which the certificate of completion is issued, or the tax year beginning in 2025, whichever is later. The credit is subject to reporting requirements and recapture provisions. Effective August 9, 2024.

See the complete 2025 Summary of Tax Law Changes available at maine.gov/revenue/publications/rules.

MAINE REVENUE SERVICES MISSION STATEMENT

MRS' mission is to fairly and efficiently administer the State's tax laws with integrity and professionalism.

GENERAL INSTRUCTIONS

Who must file? A Maine income tax return must be filed by **April 15, 2026**, if you are a resident of Maine who is required to file a federal income tax return or if you are not required to file a federal return, but do have income subject to Maine income tax resulting in a Maine income tax liability. Even if you are required to file a federal income tax return, you do not have to file a Maine income tax return if you have no income addition modifications (Form 1040ME, Schedule 1A, line 11) and your income subject to Maine income tax is less than the sum of your Maine standard deduction amount plus your personal exemption amount. However, you must file a return to claim any refund due to you. Generally, if you are a nonresident or a safe harbor resident who has income from Maine sources resulting in a Maine income tax liability, you must file a Maine income tax return. See below for more information on residency, including safe harbors. Nonresidents - see Schedule NR instructions for minimum taxability thresholds. Also see, 36 M.R.S. § 5142(8-B) and MRS Rule 806.

For answers to frequently asked questions (FAQs), visit maine.gov/revenue/faq.

What is my Residency Status?

To determine your residency status for 2025, read the following.

Domicile: *Domicile is the place an individual establishes as their permanent home and includes the place to which they intend to return after any period of absence. A number of factors associated with residency are relevant in the evaluation of a claimed domicile. A domicile, once established, continues until a new, fixed and permanent home is acquired. To change domicile, a taxpayer must exhibit actions consistent with a change. No change of domicile results from moving to a new location if the intent is to remain only for a limited time, even if it is for a relatively long duration.*

• **Full-year Resident:** 1) Maine was my domicile for the entire year of 2025; or 2) I maintained a permanent place of abode in Maine for the entire year and spent a total of more than 183 days in Maine.

• **Safe Harbor Resident** (treated as a nonresident):

General Safe Harbor - Maine was my domicile in 2025, I did not maintain a permanent place of abode in Maine, I maintained a permanent place of abode outside Maine and I spent no more than 30 days of 2025 in Maine. An individual qualifying under the safe harbor rule will be treated as a nonresident for Maine individual income tax purposes.

Foreign Safe Harbor - I spent at least 450 days in a foreign country during any 548-day period occurring partially or fully in the tax year. The taxpayer must also meet other eligibility criteria. If you qualify for the Foreign Safe Harbor, you will be considered a safe harbor resident and treated as a nonresident for the 548-day period even though you were domiciled in Maine.

• **Part-year Resident:** I was domiciled in Maine for part of the year and was not a full-year resident as defined in 2) above.

• **Nonresident:** I was not a resident or part-year resident in 2025, but I do have Maine-source income. **Follow the federal filing requirements for filing status, federal adjusted gross income, and standard or itemized deductions.**

NOTE: Safe harbor residents, part-year residents, and nonresidents, file Form 1040ME and Schedule NR or NRH.

Schedules NR and NRH are available at maine.gov/revenue/tax-return-forms.

For additional information on determining Maine residency or if you are in the military, see the Maine Revenue Services Guidance Documents titled *Determining Residency Status* and *Residency Safe Harbors for Residents Spending Time Outside Maine* available at maine.gov/revenue/tax-return-forms (select *Income Tax Guidance Documents*).

SPECIFIC INSTRUCTIONS — FORM 1040ME

Note: References to federal form line numbers are subject to change.

Form 1040ME is designed to comply with optical scanning requirements. Fill in the white boxes carefully in black or blue ink. Letters and numbers must be entered legibly within the outline area. Letters must be in upper case only. Begin writing name(s), address, etc., from the left; dollar amounts start from the right.

Use whole dollar amounts. Round down to the next lower dollar any amount less than 50 cents. Round up to the next higher dollar any amount 50 cents or more. Do not enter dollar signs, commas, or decimals. **Due to scanning requirements, only original forms and schedules may be submitted.**

Taxpayer Information. Print or type your name(s) and **current** mailing address in the spaces provided. **Social security number(s) must** be entered in the spaces provided. Do not use dashes.

Check the box above your social security number if this is an **amended** return. You must file an amended Maine income tax return if (1) you have filed an amended federal income tax return that affects your Maine income tax liability; (2) the Internal Revenue Service has made a change or correction to your federal income tax return that affects your Maine income tax liability; or (3) an error has been made in the filing of your original Maine income tax return. For more information, see the frequently asked questions at maine.gov/revenue/faq.

Line A. Maine Property Tax Fairness Credit/Maine Sales Tax Fairness Credit for Maine residents and part-year residents only.

See Schedule PTFC/STFC. Check the box on line A only if (1) you are claiming the Property Tax Fairness Credit on line 25d and/or the Sales Tax Fairness Credit on line 25e; (2) you have no Maine income modifications on Form 1040ME, Schedule 1A or Schedule 1S; **AND** (3) you do not file a federal income tax return. Otherwise, leave the box blank. See the Schedule PTFC/STFC instructions for Step 1. **Note:** Schedule PTFC/STFC is available at maine.gov/revenue/tax-return-forms.

Line 1. FOR MAINE RESIDENTS ONLY. The **Maine Clean Election Fund** finances the election campaign of certified Maine Clean Election Act candidates. *Checking this box does not increase your tax or reduce your refund but reduces General Fund revenue by the same amount.*

Line 2. Check if at least two-thirds of your gross income for 2025 was from **commercial farming or fishing** as defined by the Internal Revenue Code. Include your spouse's income in your calculation if you are filing a joint return.

Lines 3-7. Use the **filing status** from your federal income tax return. **If you filed a married filing jointly federal return and one spouse is a part-year resident, nonresident or safe harbor resident, see the Guidance Documents for Schedule NR and Schedule NRH** available at maine.gov/revenue/tax-return-forms (select *Income Tax Guidance Documents*). If you are filing married filing separately, be sure to include your spouse's name and social security number.

Lines 8-11a. See the General Instructions above to determine your residency status. **Nonresident aliens:** check box 11 if you were a nonresident of Maine or box 11a if you were a resident of Maine during all or part of the tax year. **If you check box 8a, 9, 10, 11, or 11a, enclose a copy of your federal tax return.**

Line 13. Personal exemptions. If your Filing Status on lines 3 through 7 is:	Enter on line 13:
<ul style="list-style-type: none"> ● Single*; ● Married filing separately*; ● Head of household; or*; 	1
<ul style="list-style-type: none"> ● Qualifying surviving spouse* 	1
*Except, if you may be claimed as a dependent on another person's return OR	0
*If married filing separately AND you would claim a federal personal exemption for your spouse, if not for the suspension of the federal personal exemption deduction	2
● Married filing jointly**	2
**Except, if married filing jointly AND BOTH you and your spouse may be claimed as dependents on another person's return OR	0
**If married filing jointly AND only ONE spouse may be claimed as a dependent on another person's return	1

surviving spouse, you must complete the Worksheet for Standard/Itemized Deductions below to calculate your deduction amount for line 17.

*The additional deduction amounts for your spouse (boxes 12c and 12d) apply only if you can claim an exemption for your spouse.

Otherwise, if your income does not exceed the amount for your filing status and you use the standard deduction on your federal return, you must use the Maine standard deduction for your filing status on your Maine return. See the Maine Standard Deduction Chart for line 17.

If you itemized deductions on your federal return, complete Form 1040ME, Schedule 2. If the amount on Schedule 2, line 7 is less than your allowable standard deduction, use the standard deduction, **except**, if you are filing as a nonresident alien, you must use itemized deductions.

Maine Standard Deduction Chart for line 17

Enter the number of boxes checked on Form 1040ME, lines 12a, 12b, 12c, and 12d: → (Do not enter the number of exemptions from Form 1040ME, line 13):		
If your Filing Status is:	AND the number in the box above is:	Enter on Form 1040ME, line, 17:
Single	None	\$15,000
	1	\$17,000
	2	\$19,000
Married filing Jointly or Qualifying Surviving Spouse	None	\$30,000
	1	\$31,600
	2	\$33,200
	3	\$34,800
Married filing Separately*	4	\$36,400
	None	\$15,000
	1*	\$16,600
	2*	\$18,200
* See note above	3*	\$19,800
	4*	\$21,400
	None	\$22,500
Head of Household	1	\$24,500
	2	\$26,500

Line 13a. Enter the number of qualifying children and dependents for whom you are eligible to claim the federal child tax credit or the credit for other dependents (from federal Form 1040 or Form 1040-SR, "Dependents," line (7)). Also see Form 1040ME, Schedule A, line 1 or line 10, and related instructions.

Note: If you are filing Form 1040ME only to claim the PTFC/STFC, have no income addition or subtraction modifications, and do not file a federal income tax return, skip to Line 25d.

Part-year residents, Nonresidents, and Safe Harbor residents, see Schedule NR or NRH.

Line 14. Enter the **federal adjusted gross income** shown on your federal Form 1040, line 11a or Form 1040-SR, line 11a.

Line 15a. Income Addition Modifications. Complete Maine Schedule 1A to calculate your entry for this line.

Line 15b. Income Subtraction Modifications. Complete Maine Schedule 1S to calculate your entry for this line.

Line 17. Deduction. CAUTION: If the amount on Form 1040ME, line 16 is more than \$100,000 if single or married filing separately; \$150,000 if head of household; or \$200,050 if married filing jointly or qualifying

Worksheet for Standard / Itemized Deductions (for Form 1040ME, line 17)

Use this worksheet to calculate your standard deduction or itemized deduction if your Maine adjusted gross income for 2025 is greater than \$100,000 if single or married filing separately; \$150,000 if head of household; or \$200,050 if married filing jointly or qualifying surviving spouse.

1. Enter your 2025 Maine adjusted gross income (Form 1040ME, line 16) 1. _____
2. Enter \$100,000 if single or married filing separately; \$150,000 if head of household; or 2. _____
\$200,050 if married filing jointly or qualifying surviving spouse.
3. Subtract line 2 from line 1. If zero or less, STOP here. Your deduction is not limited 3. _____
4. Enter \$75,000 if single or married filing separately; \$112,500 if head of household; or 4. _____
\$150,000 if married filing jointly or qualifying surviving spouse.
5. Divide line 3 by line 4. If one or more, enter 1.0000 5. _____
6. Enter your 2025 standard deduction from the chart above or your 2025 Maine itemized deductions from Form 1040ME, Schedule 2, line 7, whichever applies 6. _____
7. Multiply line 6 by line 5 7. _____
8. **2025 Maine itemized deductions or standard deduction.** Subtract line 7 from line 6. Enter this amount on Form 1040ME, line 17 8. _____

Line 18. Exemption. Multiply the amount shown on line 13 by \$5,150. **CAUTION:** If the amount on Form 1040ME, line 16 is more than \$333,450 if filing single; \$366,750 if head of household; \$400,100 if married filing jointly or qualifying surviving spouse; or \$200,050 if married filing

separately, you must complete the Worksheet for Phaseout of Personal Exemption Deduction Amount below to calculate your exemption amount for line 18.

Worksheet for Phaseout of Personal Exemption Deduction Amount (for Form 1040ME, line 18)

Use this worksheet to calculate your personal exemption amount if your Maine adjusted gross income for 2025 is greater than \$333,450 if single; \$366,750 if head of household; \$400,100 if married filing jointly or qualifying surviving spouse; or \$200,050 if married filing separately.

- 1. Enter your 2025 Maine adjusted gross income (Form 1040ME, line 16)..... 1. _____
- 2. Enter \$333,450 if single; \$366,750 if head of household; \$400,100 if married filing jointly or qualifying surviving spouse, or \$200,050 if married filing separately..... 2. _____
- 3. Subtract line 2 from line 1. If zero or less, STOP here. Your personal exemption deduction amount is not limited... 3. _____
- 4. Enter \$125,000 if single or head of household or married filing jointly or qualifying surviving spouse; \$62,500 if married filing separately 4. _____
- 5. Divide line 3 by line 4. If one or more, enter 1.0000..... 5. _____
- 6. Enter the 2025 personal exemption deduction amount (multiply the amount on Form 1040ME, line 13 by \$5,150) 6. _____
- 7. Multiply line 6 by line 5 7. _____
- 8. **2025 Maine personal exemption deduction amount.** Subtract line 7 from line 6. Enter this amount on Form 1040ME, line 18..... 8. _____

Line 20a. Enter the amount of credits previously used to reduce Maine income tax that are now subject to recapture. Enclose supporting documentation or applicable worksheet(s) to show the calculation of the amount entered on this line.

Line 21. Note: Schedules NR and NRH are available at maine.gov/revenue/tax-return-forms.

Line 24. Subtract line 23 from line 22. **Nonresidents and Safe Harbor Residents only - Note:** Unused **business credits** claimed on Schedule A, lines 15 through 20 may be eligible to be carried over to future tax years. See the instructions for Maine Schedule A.

Line 25a. Enter the total amount of **Maine income tax withheld**. Enclose (**do not staple or tape**) supporting W-2, 1099, and 1099ME forms. Unless the 1099 form is required as supporting documentation for another schedule or worksheet, send 1099 forms only if there is State of Maine income tax withheld shown on them.

Line 25b. Enter the total amount of Maine estimated tax paid for tax year 2025. Also include on this line extension payments and amounts withheld on the **sale of real estate in Maine**. Enclose a copy of Form REW-1-1040 or, for electronic payments, a copy of the *Summary of your Real Estate Withholding Payment* to support your entry. If you are filing an amended return, include amounts paid with your original, or previously adjusted return, including use tax, voluntary contributions, and estimated tax penalty amounts.

Line 25d. For Maine residents and part-year residents only. Enter the amount from Schedule PTFC/STFC, line 16.

Line 25e. For Maine residents and part-year residents only. Enter the amount from Schedule PTFC/STFC, line 17 or line 17a, whichever applies.

Line 26. If you are filing an **amended** return, include any carryforward or refund amount allowed on the original, or previously adjusted return.

Line 29. If the amount on line 27 is a negative amount, treat it as a positive amount and add it to the amount on line 24.

Note: For purposes of calculating Form 1040ME, lines 28 and 29, any negative amount entered on Form 1040ME, line 24 should be treated as zero.

Line 30. If you purchased items for use in Maine from retailers who did not collect the Maine sales tax (such as businesses in other states or countries and unregistered mail order and internet sellers), you may owe **Maine use tax** on those items. The tax rate for purchases in 2025 is 5.5%. If you paid another state's sales or use tax on any purchase, that amount may be credited against the Maine use tax due on that purchase. If you do not know the exact amount of Maine use tax that you owe, multiply your Maine adjusted gross income from line 16 by .04% (.0004).

Note: For items that cost \$1,000 or more, you must add the tax on those items to the percentage amount. Use tax on items that cost more than \$5,000 **must** be reported on an individual use tax return by the 15th day of the month following its purchase. For additional information, visit maine.gov/revenue/taxes/sales-use-service-provider-tax or email sales.tax@maine.gov.

Line 30a. If you collected \$2,000 or less in **sales tax on casual rentals of living quarters**, you may report the tax on this line. Enter the amount of tax collected on rentals made in 2025 not already reported on a sales tax return. The tax rate on casual rentals occurring during 2025 is 9%.

Note: To report sales tax greater than \$2,000, you must file a sales/use tax return at revenue.maine.gov.

Line 32. Underpayment Penalty. If line 24 less the sum of lines 25a, 25c, 25d, 25e, and REW amounts included in line 25b is \$1,000 or more, use Form 2210ME to see if you owe an underpayment of estimated tax penalty. Form 2210ME is available at maine.gov/revenue/tax-return-forms.

Line 34b. Refunds of \$1.00 or more will be issued to you.

Lines 34c-34e. To comply with banking rules, you must check the box to the left of line 34d if your refund is going to an account outside the United States. If you check the box, a paper check will be mailed.

The account to receive the **direct deposit** must be in your name. If you are married, the account can be in either spouse's name or both spouses' names. **Note:** Some banks will not allow a joint refund to be deposited into an individual account.

Line 34c. Routing Number ("RTN") must be 9 digits.

Line 34d. Bank Account Number can be up to 17 characters (both numbers and letters). Omit hyphens, spaces, and special symbols. Enter the number from left to right.

Line 35. Total Amount Due. Do not send cash. If you owe less than \$1.00, do not pay it. Remit your payment of \$1.00 or more using the Maine Tax Portal ("MTP") at revenue.maine.gov or enclose (**do not staple or tape**) a check or money order payable to Treasurer, State of Maine with your return. Include your complete name, address and telephone number on your check or money order.

Third Party Designee. Complete this section if you would like to allow MRS to call or accept information from another person to discuss your 2025 Maine individual income tax return. Choose any 5-digit personal identification number which will be used to ensure MRS employees speak with only the individual you have designated. This authorization will automatically end on April 15, 2027.

Payment Plan. Check the box below your signature(s) if you are requesting a payment plan. Your first payment should be submitted with your return and you should continue to make payments until Maine Revenue Services contacts you. Payment plans may also be requested by logging into your account on the Maine Tax Portal at revenue.maine.gov. For more information, email compliance.tax@maine.gov.

Injured Spouse. Check the box below your signature(s) if you are an injured spouse for a Maine Revenue Services **income tax debt only**. (See federal Form 8379 and related instructions.) If you have a married joint refund which may be set off to a State agency including DHHS, you must submit your claim form directly to that agency. For more information, email compliance.tax@maine.gov.

SCHEDULE 1A — Income Addition Modifications - See page 19

For more information on Maine income modifications, visit maine.gov/revenue/tax-return-forms.

Also include the taxpayer's distributive share of addition modification items from partnerships, S corporations, and other pass-through entities.

Line 1. Enter the **income from municipal and state bonds, other than Maine**, that is not included in your federal adjusted gross income (i.e., enter bond interest from City of New York but not Portland, Maine). 36 M.R.S. § 5122(1)(A).

Line 2. Net operating loss recovery adjustment. Enter on this line any amount of federal net operating loss carry forward that has been previously used to offset Maine addition modifications. For more information, go to maine.gov/revenue/tax-return-forms (select *Income Tax Guidance Documents*). 36 M.R.S. §§ 5122(1)(H) and 5122(1)(M).

Line 3. Enter 2025 **Maine Public Employees Retirement System contributions**. See your Maine state or municipal W-2 form. 36 M.R.S. § 5122(1)(G).

Line 4. Bonus depreciation add-back. Line 4 relates to Maine's decoupling from the federal special depreciation deduction through IRC § 168(k), commonly known as bonus depreciation. To calculate the amount to enter on this line, complete a pro forma federal Form 4562 as if no bonus depreciation was claimed on the property placed in service in tax year 2025. The total addition modification is the difference between the federal depreciation claimed on Form 4562 and the depreciation calculated on the pro forma Form 4562. Enclose copies of the original and pro forma federal Forms 4562, along with the add-back calculation, with the completed Form 1040ME. Amounts entered on this line are eligible for the recapture subtraction modification on Schedule 1S in future years (for example, see Schedule 1S, line 10). 36 M.R.S. § 5122(1)(KK).

For more information, go to maine.gov/revenue/tax-return-forms (select *Income Tax Guidance Documents*). Also, refer to the instructions for Schedule 1S, line 10 below.

Line 5. Enter your share of a **fiduciary adjustment** (addition modifications) relating to income from an estate or trust (36 M.R.S. § 5122(3)). Attach a copy of your federal Schedule K-1.

Line 6. Election to recognize total gain from the sale of Maine real or tangible property – nonresidents only. Nonresident individuals may elect to recognize the entire gain from an installment sale during the taxable year of real or tangible property located in Maine. The election may only be made on a timely filed original return and, once made, is irrevocable. Enter on this line the total gain from the sale of the Maine property that would have been included in your federal adjusted gross income if you had not reported the gain on the installment sale basis, less the amount of the gain from the sale already included in your federal adjusted gross income reported on Form 1040ME, line 14. An entry on this line constitutes an election under this paragraph. 36 M.R.S. § 5147.

Line 7. Adjustment for loss, deductions, and other expenses of a pass-through entity financial institution subject to Maine franchise tax. Under Maine law, financial institutions are subject to the Maine franchise tax, regardless of how the institution is organized. This includes a financial institution organized as a pass-through entity, such as a partnership or limited liability company. Maine law provides that the income from an ownership share in a pass-through entity financial institution is not taxable income on the owner's Maine income tax

return. In like manner, any loss, deduction, or expense of a pass-through entity financial institution reflected in an owner's federal income is not permitted in calculating the Maine taxable income of the owner. 36 M.R.S. § 5122(1)(K).

Line 8. Wellness programs tax credit adjustment. Maine taxpayers who claim the Maine credit for wellness programs under 36 M.R.S. § 5219-FF and deducted related expenses on their federal tax return must increase Maine taxable income by the amount federal income was reduced. 36 M.R.S. § 5122(1)(EE).

Line 9. Enrolled tribal members in Maine. If the amount on Schedule ETM column C, line 5 is negative, enter that amount on Schedule 1A, line 9 as a positive number. Enclose Schedule ETM available at maine.gov/revenue/tax-return-forms. Also see Form 1040ME, Schedule 1S, line 25.

Line 10. Other - OBBBA expensing of domestic research and experimental (R & E) expenditures add-back: For federal tax purposes, under the One Big Beautiful Bill Act (OBBBA), for tax years beginning after 2024, taxpayers may elect to deduct domestic R & E expenditures incurred during the tax year in full (IRC, Section 174A(a)), or to amortize the expenditures over a period of at least 60 months (IRC, Section 174A(c)(1)). The OBBBA also allows certain taxpayers to accelerate unamortized R & E expenditures incurred during 2022, 2023, and 2024 to tax years 2025 and 2026 (OBBBA, Section 70302(f)(2)). For Maine tax purposes, an adjustment must be made to reverse the effects of these federal deductions. The domestic R & E expenditures must continue to be amortized over a five-year period as calculated before enactment of the OBBBA. To calculate the amount to enter on this line:

1) Complete the applicable pro forma federal tax form(s) to compute the federal deduction claimed for the tax year with respect to:

- a) fully expensed domestic R & E expenditures incurred during the tax year as allowed under IRC, Section 174A(a); plus
- b) domestic R & E expenditures amortized over a period of at least 60 months as allowed under IRC, Section 174A(c)(1); plus
- c) the accelerated amortization deduction for domestic research expenditures (OBBBA, Section 70302(f)(2)).

2) Complete the applicable pro forma federal tax forms(s) to compute the allowable federal deduction for domestic R & E expenditures with respect to IRC, Section 174, and amendments to that Section as of December 31, 2024 (effective immediately before enactment of the OBBBA).

3) Subtract the result of Step 2 from Step 1. If negative, enter zero on Line 10 and enter the absolute value of the calculation on Line 9 of the Form 1040ME, Schedule 1S, Other Income Subtraction Modifications Worksheet (for Line 26). Provide a statement listing each component of the calculation.

Note: When calculating amortization under pre-OBBBA law in Step 2, do not include expenditures incurred during 2022, 2023, or 2024 for which an amended federal return was filed to claim an expense deduction for those tax years pursuant to enactment of the OBBBA, Section 70302(f)(1). Amended Maine income tax returns must be filed for tax years 2022, 2023, and 2024 to deduct unamortized domestic R & E expenditures incurred during these tax years.

SCHEDULE 1S — Income Subtraction Modifications - See pages 21 and 22

For more information on Maine income modifications, visit maine.gov/revenue/tax-return-forms.

Also include the taxpayer's distributive share of subtraction modification items from partnerships, S corporations, and other pass-through entities.

If you are a resident of Maine and have income taxed by another state, you may be eligible for the Credit for Income Tax Paid to Other Jurisdictions. See Form 1040ME, Schedule A, line 14.

Line 1. If included in federal adjusted gross income, enter **income from direct obligations of the U.S. Government**, such as Series EE and Series HH Savings bonds and U.S. Treasury bills and notes. 36 M.R.S. § 5122(2)(A).

Line 2. Enter the amount of any **state or local income tax refund** included on federal Form 1040 or 1040-SR, Schedule 1, line 1. 36 M.R.S. § 5122(2)(F).

Line 3. If included in federal adjusted gross income, enter the taxable amount of **social security benefits** issued by the U.S. Government and **railroad retirement benefits (tier 1 and tier 2)** and **unemployment and sick benefits** issued by the U.S. Railroad Retirement Board. 36 M.R.S. § 5122(2)(C).

Line 4. Enter the **pension income deduction** from the Pension Income Deduction Worksheet, line P10. Include copies of your 1099 forms to verify the subtraction. Enclose worksheet. 36 M.R.S. § 5122(2)(M-2).

The benefits received under a United States military retirement plan, including survivor benefits, are fully exempt from Maine income tax. Only military retirement pay received as a result of service in the United States Army, Navy, Air Force, Marines, Coast Guard, or Space Force qualify for the military retirement deduction on line P9.

In addition, you and your spouse (if married) may each deduct up to \$48,216 of other eligible pension income* that is included in your federal adjusted gross income. The \$48,216 cap must be reduced by any social security and railroad retirement benefits received, whether taxable or not.

Deductible pension income, other than military retirement pay, includes state and federal pension benefits and retirement benefits received from plans established and maintained by an employer for the benefit of its employees under Internal Revenue Code (IRC) sections 401(a) (qualified pension plans, including qualified 401 SIMPLE plans), 401(k) (qualified cash or deferred arrangements), and 403 (employee annuities). Deductible pension income also includes benefits received from an individual retirement account under IRC section 408, Roth IRA accounts under IRC section 408A, SIMPLE individual retirement accounts under IRC section 408(k), simplified employee pension plans under IRC section 408(p), benefits received under IRC section 457(b) (state and local government/tax exempt organizations/eligible deferred compensation plans), **except** that pick-up contributions received from the Maine Public Employees Retirement System (MainePERS) allowed to be deducted on Form 1040ME, Schedule 1S, line 7 may not be included in the deductible pension amount.

Note that a conversion of benefits from one account to another does not qualify for the pension income deduction. For example, a deduction may not be taken when a taxpayer converts a traditional IRA to a Roth IRA. The taxpayer, in this case, does not receive a retirement or IRA benefit at the time of conversion.

Pension benefits that **do not qualify** are those received from an ineligible deferred compensation plan under IRC section 457(f), refunds of excess contributions, lump-sum distributions included on federal Form 4972 and distributions received prior to age 55 that are not part of a series of equal periodic payments made over the life of the recipient and the recipient's designated beneficiary, whether subject to the additional 10% federal tax on early distributions or not. See federal Form 5329, Part 1, or federal Form 1040 or 1040-SR, Schedule 2, line 8. Also, disability benefits reported as wages on your federal income tax return do not qualify.

***Eligible pension income does not include benefits earned by another person, except in the case of a surviving spouse. Only the individual who earned the benefit from prior employment may claim the pension income for the deduction. However, a widowed spouse receiving survivor's benefits under an eligible pension plan may claim that amount for purposes of this deduction, but the total pension deduction for the surviving spouse may not exceed \$48,216.**

Line 5. Non-Maine active duty military pay received by a Maine resident and military compensation received by a nonresident of Maine. 36 M.R.S. § 5122(2)(LL).

Maine residents - If included in federal adjusted gross income and not otherwise removed from Maine income, enter the amount of military pay earned during the portion of the taxable year that you were a Maine resident for service performed outside of Maine in compliance with written military orders.

Military pay is compensation for: (1) active duty service in the active components of the United States Army, Navy, Air Force, Marines, Coast Guard, or Space Force if your permanent duty station during the performance of such service was located outside of Maine; OR (2) active duty service in the active or reserve components of the United States Army, Navy, Air Force, Marines, Coast Guard, Space Force, or in the Maine National Guard if such service was in support of a federal operational mission or a declared state or federal disaster response when the orders were either at federal direction or at the direction of the Governor of Maine.

Note: A "federal operational mission" is limited to activity in support of

overseas deployment and excludes standard duty activity, such as training and administrative activities.

Nonresidents - If included in federal adjusted gross income and not otherwise removed from Maine income, enter the amount of military compensation received during the portion of the taxable year that you were a nonresident of Maine. 36 M.R.S. § 5142(7).

Line 6. Military annuity payments made to a survivor of a deceased member of the military as a result of service in the active or reserve components of the United States Army, Navy, Air Force, Marines, Coast Guard, or Space Force under a survivor benefit plan or reserve component survivor benefit plan in accordance with 10 United States Code, Chapter 73 are exempt from Maine individual income tax. The deduction must exclude any amount included in the Maine pension income deduction on Form 1040ME, Schedule 1S, line 4. 36 M.R.S. § 5122(2)(HH).

Line 7. Use this line only if you retired after 1988 and are receiving retirement benefits from the **Maine Public Employees Retirement System (MainePERS)**. Subtract the amount in box 16 from the amount in box 2a on Form 1099-R issued by MainePERS. Also enter on this line MainePERS rollover amounts previously taxed by the state, whether or not included in federal adjusted gross income. Rollover amounts may be subtracted fully or in part during the tax year of the rollover. Any amount not subtracted in the tax year of the rollover may be subtracted within the two years immediately following the year of the rollover. However, the total amount subtracted over the three-year period may not exceed the pick-up contributions previously taxed by Maine. 36 M.R.S. § 5122(2)(E).

Line 8. If your federal adjusted gross income is not more than \$100,000 if single or married filing separately or \$200,000 if married filing jointly, qualifying surviving spouse, or head of household, enter up to \$1,000, per beneficiary, of contributions made to a Maine or non-Maine **qualified tuition program ("529 college savings plan")**. 36 M.R.S. § 5122(2)(YY).

Line 9. Enter your share of a **fiduciary adjustment** (subtraction modifications) relating to income from an estate or trust (36 M.R.S. § 5122(3)). Enclose a copy of the federal Schedule K-1.

Line 10. Bonus Depreciation and Section 179 Recapture amounts required to be added to income under 36 M.R.S. § 5122(1) may be recaptured over the life of the applicable asset in accordance with 36 M.R.S. § 5122(2), paragraphs Q, AA, II, MM, NN, OO, and RR. Individual owners of certain electing S corporations may be allowed bonus depreciation recapture over the life of the applicable asset pursuant to 36 M.R.S. § 5122(2)(X). For more information and examples, visit maine.gov/revenue/tax-return-forms (select *Income Tax Guidance Documents*).

Line 11. Eligible registered caregivers, registered dispensaries, and manufacturing facilities as defined by 22 M.R.S. § 2422 may claim a deduction for **expenses related to carrying on a medical cannabis trade or business**, in an amount equal to the deduction that would otherwise be allowable for Maine purposes to the extent the deduction was disallowed under Internal Revenue Code, Section 280E. Also enter your registration number or business sales tax number. Enclose a copy of a pro forma federal Schedule C or pro forma federal Form 1065 or 1120-S, including Schedules K and K-1, showing the calculation of the expenses included on this line. 36 M.R.S. § 5122(2)(PP).

Line 12. Eligible adult use cannabis establishments and testing facilities as defined by 28-B M.R.S. § 102 may claim a deduction for **expenses related to carrying on an adult use cannabis trade or business**, in an amount equal to the deduction that would otherwise be allowable for Maine purposes to the extent the deduction was disallowed under Internal Revenue Code, Section 280E. Also enter your registration number or business sales tax number. Enclose a copy of a pro forma federal Schedule C or pro forma federal Form 1065 or 1120-S, including Schedules K and K-1, showing the calculation of the expenses included on this line. 36 M.R.S. § 5122(2)(PP).

Line 13. Net operating loss (NOL) recapture. For Maine tax purposes, taxpayers may, in years subsequent to the year of the loss, deduct an amount equal to the net operating loss carried back for federal tax purposes that was required to be added back to Maine income under 36 M.R.S. §§ 5122(1)(H) and 5122(1)(M), except that this NOL deduction

was suspended for tax years beginning in 2009, 2010 and 2011. The carryover period for suspended NOL recapture subtraction modifications is equal to the allowable federal NOL carryforward period plus the number of years the subtraction modification was suspended.

Also include on this line the amount of NOL carryforward resulting from excess business losses not allowed to be claimed for Maine tax purposes for a tax year beginning in 2018, 2019, or 2020 to the extent the amount does not reduce Maine taxable income to less than zero, has not been previously used to offset Maine taxable income, and is not included in the calculation of any NOL carryback or carryforward for federal tax purposes.

Individual shareholders of an electing S corporation may also recapture an NOL addition modification claimed by the entity in a year the corporation was taxed as a C corporation. For more information on Maine's treatment of NOLs, go to maine.gov/revenue/tax-return-forms (select *Income Tax Guidance Documents*). 36 M.R.S. §§ 5122(2)(H), 5122(2)(P), 5122(2)(V), 5122(2)(W), 5122(2)(CC), and 5122(2)(UU).

Line 14. FAME nonprofit student loan repayment program. An individual taxpayer may claim, to the extent included in federal adjusted gross income, the income subtraction modification for student loan payments made directly to a lender on behalf of the taxpayer by a student loan repayment program funded by a nonprofit foundation and administered by the Finance Authority of Maine for residents of the State employed by a business located in the state. 36 M.R.S. § 5122(2)(XX).

Line 15. Qualified health care student loan payments. A qualified health care employee (generally, an individual who is licensed as a registered nurse, practical nurse, osteopathic physician, or to practice medicine or surgery and is employed by a hospital in Maine) may claim, to the extent included in the employee's federal adjusted gross income, the income subtraction modification for student loan payments made by an employer directly to the lender. 36 M.R.S. § 5122(2)(SS).

Line 16. Municipal property tax benefits for senior citizens. A municipality, by ordinance, may adopt a program that permits claimants who are at least 60 years of age to earn benefits up to a maximum \$1,465 by volunteering to provide services to the municipality. The amount of the benefits received during the tax year are exempt from Maine individual income tax. Enter on this line the amount of volunteer benefits you received, up to the maximum allowed, to the extent included in federal adjusted gross income. 36 M.R.S. §§ 5122(2)(EE) and 6232(1-A).

Line 17. Family Development Account proceeds. Individuals whose family income is below 200% of the poverty level may open a family development account in connection with an approved community development organization. Account balances and withdrawals are exempt from Maine individual income tax to the extent included in federal adjusted gross income. For more information, contact the University of Maine. 20-A M.R.S. § 10983(4).

Line 18. Interest from Maine Municipal General Obligation Bonds, Private Activity Bonds and Airport Authority Bonds. Enter on this line interest from Maine municipal general obligation bonds, private activity bonds, and bonds issued by a Maine airport authority included in federal adjusted income. 30-A M.R.S. § 5772(9) and 6 M.R.S. § 179(10).

Line 19. A subtraction modification is allowed on the Maine individual income tax return in an amount equal to the **reduction in your salaries and wages expense deduction** directly related to claiming the federal Work Opportunity Credit or Empowerment Zone Credit. These amounts are reported on federal Form 5884, line 2 or federal Form 8844, line 2. (Owners of pass-through entities, enter your share of the amount from line 3 of these forms to the extent not included on line 2.) 36 M.R.S. § 5122(2)(B).

Line 20. Enter on this line the **reduction in federal taxable income related to vessel earnings from fishing operations that were contributed to a capital construction fund.** 36 M.R.S. § 5122(2)(I). Enclose a copy of the federal Form 1040.

Line 21. Income from ownership share in a financial institution. Enter on this line all items of income, gain, interest, dividends, royalties, and other items of income of a financial institution subject to the 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. Also enter the employer identification number of the financial institution. 36 M.R.S. § 5122(2)(K).

Line 22. Income from depreciation recapture on the sale of multi-family affordable housing property. To the extent not otherwise removed from Maine income, enter the total amount of capital gains and ordinary income resulting from depreciation recapture in accordance with Internal Revenue Code, Sections 1245 and 1250 realized on the sale of multi-family affordable housing property certified by the Maine State Housing Authority ("MaineHousing"). A copy of the MaineHousing certificate must be attached to the return. 36 M.R.S. § 5122(2)(Z).

Line 23. Sale of eligible timberlands. A subtraction modification is allowed on the Maine individual income tax return equal to the **applicable percentage of the gain from the sale of sustainably managed, eligible timberlands** that is included in federal adjusted gross income. The modification may not reduce Maine taxable income to less than zero; however, unused portions may be carried forward for up to 10 years. Eligible timberlands must be held by the taxpayer for at least 10 years beginning on or after January 1, 2005. Enclose with your return a copy of the written statement from a licensed forester certifying at the time of sale, the sustainably managed eligible timberlands. Use lines 1) through 3) below to calculate the amount of the modification. 36 M.R.S. § 5122(2)(U).

- 1) Enter the gain recognized on the sale of eligible timberlands included in federal adjusted gross income \$ _____
- 2) Enter the applicable percentage amount shown below for the number of years the eligible timberlands were held by the taxpayer beginning on or after January 1, 2005..... _____

If the number of years eligible timberlands were held by the taxpayer beginning on or after January 1, 2005 is:

At least	But less than	Enter
10	11	.0667
11	12	.1333
12	13	.2
13	14	.2667
14	15	.3333
15	16	.4
16	17	.4667
17	18	.5333
18	19	.6
19	20	.6667
20	21	.7333

- 3) Multiply line 1 by line 2. Enter result on Schedule 1S, line 23..... \$ _____

Line 24. Business interest deduction recapture. The amount of business interest deduction previously disallowed for Maine tax purposes and required to be added-back under 36 M.R.S. § 5122(1)(NN) may be recaptured, up to 25% per taxable year, to the extent that Maine taxable income is not reduced below zero and the amount has not been previously used to reduce Maine taxable income. 36 M.R.S. § 5122(2)(VV).

Line 25. Enrolled tribal members in Maine. If the amount on Schedule ETM, column C, line 5 is greater than zero, enter that amount on line 25.

Line 26. Other. See Form 1040ME, Schedule 1S, Other Income Subtraction Modifications Worksheet (for Line 26) Tax Year 2025 available at maine.gov/revenue/tax-return-forms that lists the income subtraction modifications that may be entered on this line. Unless specifically stated, do **not** enter non-Maine income on this line.

Tax Credit Worksheets Required. For more information on all tax credits and related worksheets, visit maine.gov/revenue/tax-return-forms (select Worksheets for Tax Credits). **You must complete and attach the applicable tax credit worksheet for each tax credit claimed.**

Nonresidents and Safe Harbor Residents only: Personal credits included on Form 1040ME, Schedule A, lines 1, 2, 3, 4, 5, 10, 11, 12, 13, 14 and 20 are limited to the Maine residency period or prorated based on the ratio of Maine income to total income. Tax credits included on Form 1040ME, Schedule A, lines 15 through 20 may be claimed in their entirety, up to the Maine tax liability. Carryover provisions may apply.

SECTION 1 - REFUNDABLE CREDITS:

Line 1. Refundable portion of the Dependent Exemption Tax Credit. For Maine residents and part-year residents only. Enter the amount from line 11, or line 12, of the Dependent Exemption Tax Credit Worksheet, whichever applies. **CAUTION:** Your credit may be limited if the amount on Form 1040ME, line 16 is more than \$100,000 if single; \$125,000 if head of household; \$150,000 if married filing jointly or surviving spouse; or \$75,000 if married filing separately; OR if you are a part-year resident. Enclose worksheet. 36 M.R.S. § 5219-SS.

Special instructions for lines 1 and 10. If you have one or more qualifying children and/or dependents for whom you are eligible to claim the federal child tax credit or credit for other dependents under Internal Revenue Code, Section 24, but are not otherwise required to file a federal income tax return, you may be able to claim the Maine dependent exemption tax credit. To determine if you can claim the Maine credit, see "Who Qualifies as Your Dependent" in the federal Form 1040 instructions, complete a pro forma federal Form 1040 and federal Form 1040, Schedule 8812, and enclose with your completed Form 1040ME, Schedule A, and the Dependent Exemption Tax Credit Worksheet. The federal forms and instructions are available at irs.gov.

Line 2. Refundable portion of the Child Care Credit. For Maine residents and part-year residents only. Up to \$500 of your Child Care Credit is refundable. Enter the amount from line 5, or line 5a, of the worksheet for Child Care Credit. Enclose worksheet. 36 M.R.S. § 5218.

Line 3. Refundable portion of the Adult Dependent Care Credit. Up to \$500 of your credit may be refundable. Enter the amount from line 7, or line 7a, of the worksheet for Adult Dependent Care Credit. Enclose worksheet. 36 M.R.S. § 5218-A.

Line 4. Refundable Earned Income Tax Credit. For Maine residents and part-year residents only. Your Maine earned income tax credit is refundable. Enter the amount from line 2, 3, or 4 of the worksheet for Earned Income Tax Credit, whichever is applicable. 36 M.R.S. § 5219-S.

Taxpayers at least age 18: If you or your spouse (if married filing a joint return) was at least age 18 as of the last day of the tax year, had no qualifying child(ren) during the tax year, and would have otherwise qualified for the federal earned income credit (EIC), you may be able to claim the Maine earned income tax credit even if you were not eligible to claim the federal credit.

Taxpayers filing with an IRS issued individual taxpayer identification number (ITIN): If you or your spouse (if married filing a joint return) filed a federal income tax return using an ITIN assigned by the IRS on or before the due date for filing the return, and would have otherwise qualified for the federal EIC, you may be able to claim the Maine earned income tax credit even if you were not eligible to claim the federal credit. To determine if you can claim the Maine earned income tax credit, see the Earned Income Tax Credit Worksheet available at maine.gov/revenue/tax-return-forms. Enclose worksheet.

Line 5. Student Loan Repayment Tax Credit. Graduates of accredited colleges and universities who have obtained an associate, bachelor's, or graduate degree may qualify for a refundable credit based on certain loan payments made in 2025. Enclose worksheet. 36 M.R.S. § 5217-E.

Line 6. Rehabilitation of historic properties after 2007. If you have qualified rehabilitation expenditures associated with a historic structure located in Maine that is placed in service during the tax year, you may qualify for this credit. Enclose worksheet. 36 M.R.S. § 5219-BB.

Line 7. Refundable Dirigo Business Incentives Tax Credit. A certified business with qualified business activities in the State that invests in eligible business property or qualified employee training programs may qualify for this credit. Enclose worksheet(s). 36 M.R.S. §5219-AAA.

Line 8. Other Refundable Tax Credits. See line 6 of Form 1040ME, Schedule A, Lines 8 and 20, Other Tax Credits Worksheet for Tax Year 2025 at maine.gov/revenue/tax-return-forms that lists the tax credits that may be entered on this line. Enclose applicable worksheet(s).

SECTION 2 - NONREFUNDABLE CREDITS:

Line 10. Nonrefundable Dependent Exemption Tax Credit. For nonresidents only. See the instructions for line 1 above. Enter the amount from line 12 of the Dependent Exemption Tax Credit Worksheet. Enclose worksheet. 36 M.R.S. § 5219-SS.

Line 11. Nonrefundable portion of the Child Care Credit. Enter the amount from line 6, or line 6a, of the worksheet for Child Care Credit. Enclose worksheet. 36 M.R.S. § 5218.

Line 12. Nonrefundable portion of the Adult Dependent Care Credit. Enter the amount from line 8, or line 8a, of the worksheet for Adult Dependent Care Credit. Enclose worksheet. 36 M.R.S. § 5218-A.

Line 13. Nonrefundable Earned Income Tax Credit. For nonresidents only. See the instructions for line 4 above. Enter the amount from line 4 of the worksheet for Earned Income Tax Credit. Enclose worksheet. 36 M.R.S. § 5219-S.

Line 14. Credit for Income Tax Paid to Other Jurisdictions. Enter the amount from line 5 of the worksheet for Income Tax Paid to Other Jurisdictions. Enclose worksheet(s). 36 M.R.S. § 5217-A.

Line 15. Maine Seed Capital Credit. If you invested in a qualified Maine business of which you are not a principal owner, you may qualify for a credit through the Finance Authority of Maine. Enclose worksheet. 36 M.R.S. § 5216-B.

Line 16. Research Expense Tax Credit. If your business invested in research, you may qualify for this credit for your portion of the expenses. Enclose worksheet. 36 M.R.S. § 5219-K.

Line 17. Carryforward of Certain Credits. Enter on this line unused portions of the following credits carried forward from prior years: ● Maine Minimum Tax Credit ● Employer credits for payment of employee expenses (long-term care insurance, day care expenses) ● "Star 5" Quality Child Care Investment Tax Credit ● Tax Credit for Certain Homestead Modifications ● Maine Capital Investment Credit. Enclose worksheet(s) or supporting documentation for each credit claimed.

Line 18. Pine Tree Development Zone Credits. If you expanded your business in Maine, you may qualify for this credit certified through the Department of Economic and Community Development. Enclose worksheet. 36 M.R.S. § 5219-W.

Line 19. Nonrefundable Dirigo Business Incentives Tax Credit. A certified business with qualified business activities in the State that invests in eligible business property or qualified employee training programs may qualify for this credit. Enclose worksheet(s). 36 M.R.S. §5219-AAA.

Line 20. Other Nonrefundable Tax Credits. See line 18 of Form 1040ME, Schedule A, Other Tax Credits Worksheet (for Lines 8 and 20) Tax Year 2025 at maine.gov/revenue/tax-return-forms that lists the tax credits that may be entered on this line. Enclose applicable worksheet(s).

PROPERTY TAX FAIRNESS CREDIT

(Form 1040ME, line 25d)

You may qualify for the **refundable** Property Tax Fairness Credit up to \$1,000 (\$2,000 if you are 65 years of age or older)* if you meet all of the following:

- You were a Maine resident during any part of the tax year;
- You owned or rented a home in Maine during any part of the tax year and lived in that home as your principal residence during the year;
- Your total income during 2025 was less than the amount shown in the table below for your filing status and the number of qualifying children and dependents on Form 1040ME, line 13a (OR, less than \$102,500 if you are 65 years of age or older):

If your Filing Status is: 	AND	Form 1040ME, line 13a is:			
	0	OR	1	OR	more than 1
		Your income must be less than:			
Single	\$63,750	\$63,750	\$63,750		\$63,750
Head of Household	\$82,500	\$82,500	\$82,500		\$101,250
Married filing Jointly or Qualifying surviving spouse	\$82,500	\$101,250	\$101,250		\$101,250

- You paid property tax on your home (principal residence) in Maine during the tax year that is greater than 4% of your total income or you paid rent on your home (principal residence) in Maine during the tax year that is greater than 26.67% of your total income.
Note: The amount of property tax or rent you can include may be limited. See line 8 on Schedule PTFC/STFC.
- Your filing status is single, head of household, married filing jointly, or qualifying surviving spouse.

*If you or your spouse, if married, are a veteran of the United States Armed Forces who is rated 100% permanently and totally disabled as a result of one or more service-connected disabilities by the United States Department of Veterans Affairs, you may be eligible for a refundable property tax fairness credit up to \$2,000 (\$4,000 if you are 65 years of age or older).

Note: You cannot take the Property Tax Fairness Credit if your filing status is married filing separately.

See Schedule PTFC/STFC for more information.

SALES TAX FAIRNESS CREDIT

(Form 1040ME, line 25e)

You may qualify for the **refundable** Sales Tax Fairness Credit up to \$280, depending on the number of qualifying children and dependents on Form 1040ME, line 13a, if you meet all of the following:

- You were a Maine resident during any part of the tax year;
- Your total income during 2025 was not more than \$32,950 if filing single; \$51,700 if filing head of household; or, \$63,950 if married filing jointly; and
- Your filing status is single, head of household, married filing jointly, or qualifying surviving spouse.

Note: You cannot take the Sales Tax Fairness Credit if your filing status is married filing separately or if you are claimed as a dependent on another person's return.

See Schedule PTFC/STFC for more information.

2025 Tax Year Quick Facts

- Maine personal exemption amount: \$5,150.
- Maine standard deduction base amounts:
 - \$15,000 single or married filing separately;
 - \$22,500 head of household;
 - \$30,000 married filing jointly or qualifying surviving spouse.
- Maine itemized deductions are limited to \$36,300, except medical expenses are not subject to the limit.
 - Use Form 1040ME, **Schedule 2** to claim Maine itemized deductions.
- To report income that is taxable in Maine but not by the federal government (**income addition modifications**), use Form 1040ME, **Schedule 1A**. To report income that is taxable by the federal government but not in Maine (**income subtraction modifications**), use Form 1040ME, **Schedule 1S**.
- Property Tax Fairness Credit maximum income limitation: \$63,750 if single; \$101,250 if head of household or married filing jointly or qualifying surviving spouse; or, \$102,500 if 65 years of age or older. See Schedule PTFC/STFC for more information. Married taxpayers filing separate tax returns do not qualify for the credit.
- Sales Tax Fairness Credit maximum income limitation: \$32,950 single; \$51,700 head of household; or, \$63,950 married filing jointly or qualifying surviving spouse. See Schedule PTFC/STFC for more information. Married taxpayers filing separate tax returns do not qualify for the credit.
- Child and dependent care credit is refundable for Maine residents and part-year residents, up to \$500.
- Adult dependent care credit is refundable for Maine residents and part-year residents, up to \$500.
- Earned income tax credit is refundable for Maine residents and part-year residents.
- Dependent exemption tax credit is refundable for Maine residents and part-year residents, up to \$305 for each qualifying child or dependent that is at least six years of age, or \$610 for each qualifying child or dependent that is under six years of age. The credit is subject to phaseout.
- Student loan repayment tax credit is available for qualified individuals who have obtained an associate, bachelor's, or graduate degree from an accredited Maine or non-Maine college after 2007 and have made eligible education loan payments.

2025 MAINE INCOME TAX TABLE

If Line 19 Form 1040ME is:		And Your Filing Status is:			If Line 19 Form 1040ME is:		And Your Filing Status is:			If Line 19 Form 1040ME is:		And Your Filing Status is:			If Line 19 Form 1040ME is:		And Your Filing Status is:							
At Least	But Less Than	Single or Married-Filing Separately	Married Filing Jointly*	Head of Household	At Least	But Less Than	Single or Married-Filing Separately	Married Filing Jointly*	Head of Household	At Least	But Less Than	Single or Married-Filing Separately	Married Filing Jointly*	Head of Household	At Least	But Less Than	Single or Married-Filing Separately	Married Filing Jointly*	Head of Household					
Your Tax is:					Your Tax is:					Your Tax is:					Your Tax is:					Your Tax is:				
0	50	0	0	0	7,000	7,000	7,100	409	409	409	14,000	14,000	14,100	815	815	815	21,000	21,000	21,100	1,221	1,221	1,221		
50	100	3	3	3	7,000	7,100	409	409	409	14,000	14,100	815	815	815	21,000	21,100	1,221	1,221	1,221					
100	200	9	9	9	7,100	7,200	415	415	415	14,100	14,200	821	821	821	21,100	21,200	1,227	1,227	1,227					
200	300	15	15	15	7,200	7,300	421	421	421	14,200	14,300	827	827	827	21,200	21,300	1,233	1,233	1,233					
300	400	20	20	20	7,300	7,400	426	426	426	14,300	14,400	832	832	832	21,300	21,400	1,238	1,238	1,238					
400	500	26	26	26	7,400	7,500	432	432	432	14,400	14,500	838	838	838	21,400	21,500	1,244	1,244	1,244					
500	600	32	32	32	7,500	7,600	438	438	438	14,500	14,600	844	844	844	21,500	21,600	1,250	1,250	1,250					
600	700	38	38	38	7,600	7,700	444	444	444	14,600	14,700	850	850	850	21,600	21,700	1,256	1,256	1,256					
700	800	44	44	44	7,700	7,800	450	450	450	14,700	14,800	856	856	856	21,700	21,800	1,262	1,262	1,262					
800	900	49	49	49	7,800	7,900	455	455	455	14,800	14,900	861	861	861	21,800	21,900	1,267	1,267	1,267					
900	1,000	55	55	55	7,900	8,000	461	461	461	14,900	15,000	867	867	867	21,900	22,000	1,273	1,273	1,273					
1,000	1,000	61	61	61	8,000	8,000	8,100	467	467	467	15,000	15,000	15,100	873	873	873	22,000	22,000	22,100	1,279	1,279	1,279		
1,000	1,100	61	61	61	8,000	8,100	467	467	467	15,000	15,100	873	873	873	22,000	22,100	1,279	1,279	1,279					
1,100	1,200	67	67	67	8,100	8,200	473	473	473	15,100	15,200	879	879	879	22,100	22,200	1,285	1,285	1,285					
1,200	1,300	73	73	73	8,200	8,300	479	479	479	15,200	15,300	885	885	885	22,200	22,300	1,291	1,291	1,291					
1,300	1,400	78	78	78	8,300	8,400	484	484	484	15,300	15,400	890	890	890	22,300	22,400	1,296	1,296	1,296					
1,400	1,500	84	84	84	8,400	8,500	490	490	490	15,400	15,500	896	896	896	22,400	22,500	1,302	1,302	1,302					
1,500	1,600	90	90	90	8,500	8,600	496	496	496	15,500	15,600	902	902	902	22,500	22,600	1,308	1,308	1,308					
1,600	1,700	96	96	96	8,600	8,700	502	502	502	15,600	15,700	908	908	908	22,600	22,700	1,314	1,314	1,314					
1,700	1,800	102	102	102	8,700	8,800	508	508	508	15,700	15,800	914	914	914	22,700	22,800	1,320	1,320	1,320					
1,800	1,900	107	107	107	8,800	8,900	513	513	513	15,800	15,900	919	919	919	22,800	22,900	1,325	1,325	1,325					
1,900	2,000	113	113	113	8,900	9,000	519	519	519	15,900	16,000	925	925	925	22,900	23,000	1,331	1,331	1,331					
2,000	2,000	119	119	119	9,000	9,000	9,100	525	525	525	16,000	16,000	16,100	931	931	931	23,000	23,000	23,100	1,337	1,337	1,337		
2,000	2,100	119	119	119	9,000	9,100	525	525	525	16,000	16,100	931	931	931	23,000	23,100	1,337	1,337	1,337					
2,100	2,200	125	125	125	9,100	9,200	531	531	531	16,100	16,200	937	937	937	23,100	23,200	1,343	1,343	1,343					
2,200	2,300	131	131	131	9,200	9,300	537	537	537	16,200	16,300	943	943	943	23,200	23,300	1,349	1,349	1,349					
2,300	2,400	136	136	136	9,300	9,400	542	542	542	16,300	16,400	948	948	948	23,300	23,400	1,354	1,354	1,354					
2,400	2,500	142	142	142	9,400	9,500	548	548	548	16,400	16,500	954	954	954	23,400	23,500	1,360	1,360	1,360					
2,500	2,600	148	148	148	9,500	9,600	554	554	554	16,500	16,600	960	960	960	23,500	23,600	1,366	1,366	1,366					
2,600	2,700	154	154	154	9,600	9,700	560	560	560	16,600	16,700	966	966	966	23,600	23,700	1,372	1,372	1,372					
2,700	2,800	160	160	160	9,700	9,800	566	566	566	16,700	16,800	972	972	972	23,700	23,800	1,378	1,378	1,378					
2,800	2,900	165	165	165	9,800	9,900	571	571	571	16,800	16,900	977	977	977	23,800	23,900	1,383	1,383	1,383					
2,900	3,000	171	171	171	9,900	10,000	577	577	577	16,900	17,000	983	983	983	23,900	24,000	1,389	1,389	1,389					
3,000	3,000	177	177	177	10,000	10,000	10,100	583	583	583	17,000	17,000	17,100	989	989	989	24,000	24,000	24,100	1,395	1,395	1,395		
3,000	3,100	177	177	177	10,000	10,100	583	583	583	17,000	17,100	989	989	989	24,000	24,100	1,395	1,395	1,395					
3,100	3,200	183	183	183	10,100	10,200	589	589	589	17,100	17,200	995	995	995	24,100	24,200	1,401	1,401	1,401					
3,200	3,300	189	189	189	10,200	10,300	595	595	595	17,200	17,300	1,001	1,001	1,001	24,200	24,300	1,407	1,407	1,407					
3,300	3,400	194	194	194	10,300	10,400	600	600	600	17,300	17,400	1,006	1,006	1,006	24,300	24,400	1,412	1,412	1,412					
3,400	3,500	200	200	200	10,400	10,500	606	606	606	17,400	17,500	1,012	1,012	1,012	24,400	24,500	1,418	1,418	1,418					
3,500	3,600	206	206	206	10,500	10,600	612	612	612	17,500	17,600	1,018	1,018	1,018	24,500	24,600	1,424	1,424	1,424					
3,600	3,700	212	212	212	10,600	10,700	618	618	618	17,600	17,700	1,024	1,024	1,024	24,600	24,700	1,430	1,430	1,430					
3,700	3,800	218	218	218	10,700	10,800	624	624	624	17,700	17,800	1,030	1,030	1,030	24,700	24,800	1,436	1,436	1,436					
3,800	3,900	223	223	223	10,800	10,900	629	629	629	17,800	17,900	1,035	1,035	1,035	24,800	24,900	1,441	1,441	1,441					
3,900	4,000	229	229	229	10,900	11,000	635	635	635	17,900	18,000	1,041	1,041	1,041	24,900	25,000	1,447	1,447	1,447					
4,000	4,000	235	235	235	11,000	11,000	11,100	641	641	641	18,000	18,000	18,100	1,047	1,047	1,047	25,000	25,000	25,100	1,453	1,453	1,453		
4,000	4,100	235	235	235	11,000	11,100	641	641	641	18,000	18,100	1,047	1,047	1,047	25,000	25,100	1,453	1,453	1,453					
4,100	4,200	241	241	241	11,100	11,200	647	647	647	18,100	18,200	1,053	1,053	1,053	25,100	25,200	1,459	1,459	1,459					
4,200	4,300	247	247	247	11,200	11,300	653	653	653	18,200	18,300	1,059	1,059	1,059	25,200	25,300	1,465	1,465	1,465					
4,300	4,400	252	252	252	11,300	11,400	658	658	658	18,300	18,400	1,064	1,064	1,064	25,300	25,400	1,470	1,470	1,470					
4,400	4,500	258	258	258	11,400	11,500	664	664	664	18,400	18,500	1,070	1,070	1,070	25,400	25,500	1,476	1,476	1,476					
4,500	4,600	264	264	264	11,500	11,600	670	670	670	18,500	18,600	1,076	1,076	1,076	25,500	25,600	1,482	1,482	1,482					
4,600	4,700	270	270	270	11,600	11,700	676	676	676	18,600	18,700	1,082	1,082	1,082	25,600	25,700	1,488	1,488	1,488					
4,700	4,800	276	276	276	11,700	11,800	682	682	682	18,700	18,800	1,088	1,088	1,088	25,700	25,800	1,494	1,494	1,494					
4,800	4,900	281	281	281	11,800	11,900	687	687	687	18,800	18,900	1,093	1,093	1,093	25,800	25,900	1,499	1,499	1,499					
4,900	5,000	287	287	287	11,900	12,000	693	693	693	18,900	19,000	1,099	1,099	1,099	25,900	26,000	1,505	1,505	1,505					
5,000	5,000	293	293	293	12,000	12,000	12,100	699	699	699	19,000	19,000	19,100	1,105	1,105	1,105	26,000	26,000	26,100	1,511	1,511	1,511		
5,000	5,1																							

2025 MAINE INCOME TAX TABLE

If Line 19 Form 1040ME is:		And Your Filing Status is:			If Line 19 Form 1040ME is:		And Your Filing Status is:			If Line 19 Form 1040ME is:		And Your Filing Status is:							
At Least	But Less Than	Single or Married-Filing Separately	Married Filing Jointly*	Head of Household	At Least	But Less Than	Single or Married-Filing Separately	Married Filing Jointly*	Head of Household	At Least	But Less Than	Single or Married-Filing Separately	Married Filing Jointly*	Head of Household					
28,000					35,000					42,000					47,000				
28,000	28,100	1,638	1,627	1,627	35,000	35,100	2,111	2,033	2,033	42,000	42,100	2,583	2,439	2,457	47,000	47,100	2,921	2,729	2,794
28,100	28,200	1,645	1,633	1,633	35,100	35,200	2,118	2,039	2,039	42,100	42,200	2,590	2,445	2,464	47,100	47,200	2,928	2,735	2,801
28,200	28,300	1,652	1,639	1,639	35,200	35,300	2,124	2,045	2,045	42,200	42,300	2,597	2,451	2,470	47,200	47,300	2,934	2,741	2,808
28,300	28,400	1,659	1,644	1,644	35,300	35,400	2,131	2,050	2,050	42,300	42,400	2,604	2,456	2,477	47,300	47,400	2,941	2,746	2,815
28,400	28,500	1,665	1,650	1,650	35,400	35,500	2,138	2,056	2,056	42,400	42,500	2,610	2,462	2,484	47,400	47,500	2,948	2,752	2,821
28,500	28,600	1,672	1,656	1,656	35,500	35,600	2,145	2,062	2,062	42,500	42,600	2,617	2,468	2,491	47,500	47,600	2,955	2,758	2,828
28,600	28,700	1,679	1,662	1,662	35,600	35,700	2,151	2,068	2,068	42,600	42,700	2,624	2,474	2,497	47,600	47,700	2,961	2,764	2,835
28,700	28,800	1,686	1,668	1,668	35,700	35,800	2,158	2,074	2,074	42,700	42,800	2,631	2,480	2,504	47,700	47,800	2,968	2,770	2,842
28,800	28,900	1,692	1,673	1,673	35,800	35,900	2,165	2,079	2,079	42,800	42,900	2,637	2,485	2,511	47,800	47,900	2,975	2,775	2,848
28,900	29,000	1,699	1,679	1,679	35,900	36,000	2,172	2,085	2,085	42,900	43,000	2,644	2,491	2,518	47,900	48,000	2,982	2,781	2,855
29,000					36,000					43,000					48,000				
29,000	29,100	1,706	1,685	1,685	36,000	36,100	2,178	2,091	2,091	43,000	43,100	2,651	2,497	2,524	48,000	48,100	2,988	2,787	2,862
29,100	29,200	1,713	1,691	1,691	36,100	36,200	2,185	2,097	2,097	43,100	43,200	2,658	2,503	2,531	48,100	48,200	2,995	2,793	2,869
29,200	29,300	1,719	1,697	1,697	36,200	36,300	2,192	2,103	2,103	43,200	43,300	2,664	2,509	2,538	48,200	48,300	3,002	2,799	2,875
29,300	29,400	1,726	1,702	1,702	36,300	36,400	2,199	2,108	2,108	43,300	43,400	2,671	2,514	2,545	48,300	48,400	3,009	2,804	2,882
29,400	29,500	1,733	1,708	1,708	36,400	36,500	2,205	2,114	2,114	43,400	43,500	2,678	2,520	2,551	48,400	48,500	3,015	2,810	2,889
29,500	29,600	1,740	1,714	1,714	36,500	36,600	2,212	2,120	2,120	43,500	43,600	2,685	2,526	2,558	48,500	48,600	3,022	2,816	2,896
29,600	29,700	1,746	1,720	1,720	36,600	36,700	2,219	2,126	2,126	43,600	43,700	2,691	2,532	2,565	48,600	48,700	3,029	2,822	2,902
29,700	29,800	1,753	1,726	1,726	36,700	36,800	2,226	2,132	2,132	43,700	43,800	2,698	2,538	2,572	48,700	48,800	3,036	2,828	2,909
29,800	29,900	1,760	1,731	1,731	36,800	36,900	2,232	2,137	2,137	43,800	43,900	2,705	2,543	2,578	48,800	48,900	3,042	2,833	2,916
29,900	30,000	1,767	1,737	1,737	36,900	37,000	2,239	2,143	2,143	43,900	44,000	2,712	2,549	2,585	48,900	49,000	3,049	2,839	2,923
30,000					37,000					44,000					49,000				
30,000	30,100	1,773	1,743	1,743	37,000	37,100	2,246	2,149	2,149	44,000	44,100	2,718	2,555	2,592	49,000	49,100	3,056	2,845	2,929
30,100	30,200	1,780	1,749	1,749	37,100	37,200	2,253	2,155	2,155	44,100	44,200	2,725	2,561	2,599	49,100	49,200	3,063	2,851	2,936
30,200	30,300	1,787	1,755	1,755	37,200	37,300	2,259	2,161	2,161	44,200	44,300	2,732	2,567	2,605	49,200	49,300	3,069	2,857	2,943
30,300	30,400	1,794	1,760	1,760	37,300	37,400	2,266	2,166	2,166	44,300	44,400	2,739	2,572	2,612	49,300	49,400	3,076	2,862	2,950
30,400	30,500	1,800	1,766	1,766	37,400	37,500	2,273	2,172	2,172	44,400	44,500	2,745	2,578	2,619	49,400	49,500	3,083	2,868	2,956
30,500	30,600	1,807	1,772	1,772	37,500	37,600	2,280	2,178	2,178	44,500	44,600	2,752	2,584	2,626	49,500	49,600	3,090	2,874	2,963
30,600	30,700	1,814	1,778	1,778	37,600	37,700	2,286	2,184	2,184	44,600	44,700	2,759	2,590	2,632	49,600	49,700	3,096	2,880	2,970
30,700	30,800	1,821	1,784	1,784	37,700	37,800	2,293	2,190	2,190	44,700	44,800	2,766	2,596	2,639	49,700	49,800	3,103	2,886	2,977
30,800	30,900	1,827	1,789	1,789	37,800	37,900	2,300	2,195	2,195	44,800	44,900	2,772	2,601	2,646	49,800	49,900	3,110	2,891	2,983
30,900	31,000	1,834	1,795	1,795	37,900	38,000	2,307	2,201	2,201	44,900	45,000	2,779	2,607	2,653	49,900	50,000	3,117	2,897	2,990
31,000					38,000					45,000					50,000				
31,000	31,100	1,841	1,801	1,801	38,000	38,100	2,313	2,207	2,207	45,000	45,100	2,786	2,613	2,659	50,000	50,100	3,123	2,903	2,997
31,100	31,200	1,848	1,807	1,807	38,100	38,200	2,320	2,213	2,213	45,100	45,200	2,793	2,619	2,666	50,100	50,200	3,130	2,909	3,004
31,200	31,300	1,854	1,813	1,813	38,200	38,300	2,327	2,219	2,219	45,200	45,300	2,799	2,625	2,673	50,200	50,300	3,137	2,915	3,010
31,300	31,400	1,861	1,818	1,818	38,300	38,400	2,334	2,224	2,224	45,300	45,400	2,806	2,630	2,680	50,300	50,400	3,144	2,920	3,017
31,400	31,500	1,868	1,824	1,824	38,400	38,500	2,340	2,230	2,230	45,400	45,500	2,813	2,636	2,686	50,400	50,500	3,150	2,926	3,024
31,500	31,600	1,875	1,830	1,830	38,500	38,600	2,347	2,236	2,236	45,500	45,600	2,820	2,642	2,693	50,500	50,600	3,157	2,932	3,031
31,600	31,700	1,881	1,836	1,836	38,600	38,700	2,354	2,242	2,242	45,600	45,700	2,826	2,648	2,700	50,600	50,700	3,164	2,938	3,037
31,700	31,800	1,888	1,842	1,842	38,700	38,800	2,361	2,248	2,248	45,700	45,800	2,833	2,654	2,707	50,700	50,800	3,171	2,944	3,044
31,800	31,900	1,895	1,847	1,847	38,800	38,900	2,367	2,253	2,253	45,800	45,900	2,840	2,659	2,713	50,800	50,900	3,177	2,949	3,051
31,900	32,000	1,902	1,853	1,853	38,900	39,000	2,374	2,259	2,259	45,900	46,000	2,847	2,665	2,720	50,900	51,000	3,184	2,955	3,058
32,000					39,000					46,000					51,000				
32,000	32,100	1,908	1,859	1,859	39,000	39,100	2,381	2,265	2,265	46,000	46,100	2,853	2,671	2,727	51,000	51,100	3,191	2,961	3,064
32,100	32,200	1,915	1,865	1,865	39,100	39,200	2,388	2,271	2,271	46,100	46,200	2,860	2,677	2,734	51,100	51,200	3,198	2,967	3,071
32,200	32,300	1,922	1,871	1,871	39,200	39,300	2,394	2,277	2,277	46,200	46,300	2,867	2,683	2,740	51,200	51,300	3,204	2,973	3,078
32,300	32,400	1,929	1,876	1,876	39,300	39,400	2,401	2,282	2,282	46,300	46,400	2,874	2,688	2,747	51,300	51,400	3,211	2,978	3,085
32,400	32,500	1,935	1,882	1,882	39,400	39,500	2,408	2,288	2,288	46,400	46,500	2,880	2,694	2,754	51,400	51,500	3,218	2,984	3,091
32,500	32,600	1,942	1,888	1,888	39,500	39,600	2,415	2,294	2,294	46,500	46,600	2,887	2,700	2,761	51,500	51,600	3,225	2,990	3,098
32,600	32,700	1,949	1,894	1,894	39,600	39,700	2,421	2,300	2,300	46,600	46,700	2,894	2,706	2,767	51,600	51,700	3,231	2,996	3,105
32,700	32,800	1,956	1,900	1,900	39,700	39,800	2,428	2,306	2,306	46,700	46,800	2,901	2,712	2,774	51,700	51,800	3,238	3,002	3,112
32,800	32,900	1,962	1,905	1,905	39,800	39,900	2,435	2,311	2,311	46,800	46,900	2,907	2,717	2,781	51,800	51,900	3,245	3,007	3,118
32,900	33,000	1,969	1,911	1,911	39,900	40,000	2,442	2,317	2,317	46,900	47,000	2,914	2,723	2,788	51,900	52,000	3,252	3,013	3,125
33,000					40,000					47,000					52,000				
33,000	33,100	1,976	1,917	1,917	40,000	40,100	2,448	2,323	2,323	47,000	47,100	2,921	2,730	2,796	52,000	52,100	3,259	3,019	3,132
33,100	33,200	1,983	1,923	1,923	40,100	40,200	2,455	2,329	2,329	47,100	47,200	2,928	2,736	2,803	52,100	52,200	3,266	3,025	3,139
33,200	33,300	1,989	1,929	1,929	40,200	40,300	2,462	2,335	2,335	47,200									