



**2023 Worksheet for Form 1040ME, Schedule 1S, Line 26
Income Subtraction Modifications - Other Subtractions**



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Use this worksheet to list Income Subtraction Modifications - Other Subtractions for amounts that are taxable by the federal government but not by Maine in order to complete Form 1040ME, Schedule 1S, line 26. Include only items specifically listed below.

Include the taxpayer's distributive share of each item from partnerships, S corporations and other pass-through entities.

See page 2 for a description of each item listed below.

Name(s) as shown on Form 1040ME	Your Social Security Number
1. Holocaust victim settlement payments..... 1.	.00
2. Maine COVID disaster relief payments/COVID pandemic relief payments/Winter energy relief payments 2.	.00
3. Earnings on funds held in an ABLE savings account..... 3.	.00
4. Maine seed capital credit distributions from a private venture capital fund..... 4.	.00
5. Income recognized from the new markets capital investment credit..... 5.	.00
6. Northern Maine Transmission Corporation investment income 6.	.00
7. Maine Space Corporation and Maine Waste Management & Recycling Program - interest income and capital gains from the sale of program bonds..... 7.	.00
8. Total Other Subtractions (add lines 1 through 7 and enter the total here and on Form 1040ME, Schedule 1S, line 26) 8.	.00