

IRS e-file Signature Authorization for a Tax Exempt Entity

For calendar year 2022, or fiscal year beginning JUL 1, 2022, and ending JUN 30, 2023

2022

Department of the Treasury Internal Revenue Service

Do not send to the IRS. Keep for your records.

Go to www.irs.gov/Form8879TE for the latest information.

Name of filer: MaineGeneral Rehabilitation and Long Term Care; EIN or SSN: 22-2789192; Name and title of officer or person subject to tax: Terrance Brann Jr, Chief Financial Officer

Part I Type of Return and Return Information

Check the box for the return for which you are using this Form 8879-TE and enter the applicable amount, if any, from the return. Form 8038-CP and Form 5330 filers may enter dollars and cents. For all other forms, enter whole dollars only.

Table with 10 rows (1a-10a) and 2 columns (Form type and Amount). Row 6a is checked with amount 0.

Part II Declaration and Signature Authorization of Officer or Person Subject to Tax

Under penalties of perjury, I declare that I am an officer of the above entity or I am a person subject to tax with respect to (name of entity) Baker Newman & Noyes, (EIN) 12345 and that I have examined a copy of the 2022 electronic return and accompanying schedules and statements, and, to the best of my knowledge and belief, they are true, correct, and complete.

PIN: check one box only

[X] I authorize Baker Newman & Noyes to enter my PIN 12345. ERO firm name

as my signature on the tax year 2022 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I also authorize the aforementioned ERO to enter my PIN on the return's disclosure consent screen.

[ ] As an officer or person subject to tax with respect to the entity, I will enter my PIN as my signature on the tax year 2022 electronically filed return.

Signature of officer or person subject to tax: Terrance Brann Jr Date: 5/9/24

Part III Certification and Authentication

ERO's EFIN/PIN. Enter your six-digit electronic filing identification number (EFIN) followed by your five-digit self-selected PIN.

01230512345 Do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature on the 2022 electronically filed return indicated above. I confirm that I am submitting this return in accordance with the requirements of Pub. 4163, Modernized e-File (MeF) Information for Authorized IRS e-file Providers for Business Returns.

ERO's signature: Nicholas E. Porto Date: 05/09/24

ERO Must Retain This Form - See Instructions Do Not Submit This Form to the IRS Unless Requested To Do So

LHA For Privacy Act and Paperwork Reduction Act Notice, see instructions.

Form 8879-TE (2022)

**Exempt Organization Business Income Tax Return**  
(and proxy tax under section 6033(e))

**2022**

For calendar year 2022 or other tax year beginning **JUL 1, 2022**, and ending **JUN 30, 2023**.

Go to [www.irs.gov/Form990T](http://www.irs.gov/Form990T) for instructions and the latest information.  
Do not enter SSN numbers on this form as it may be made public if your organization is a 501(c)(3).

Open to Public Inspection for 501(c)(3) Organizations Only

Department of the Treasury  
Internal Revenue Service

<p><b>A</b> <input type="checkbox"/> Check box if address changed.</p> <p><b>B</b> Exempt under section  <input checked="" type="checkbox"/> 501(c)(3)  <input type="checkbox"/> 408(e) <input type="checkbox"/> 220(e)  <input type="checkbox"/> 408A <input type="checkbox"/> 530(a)  <input type="checkbox"/> 529(a) <input type="checkbox"/> 529A</p>	<p>Print or Type</p>	<p>Name of organization ( <input type="checkbox"/> Check box if name changed and see instructions.)  <b>MaineGeneral Rehabilitation and Long Term Care</b></p> <p>Number, street, and room or suite no. If a P.O. box, see instructions.  <b>35 Medical Center Parkway</b></p> <p>City or town, state or province, country, and ZIP or foreign postal code  <b>Augusta, ME 04330</b></p>	<p><b>D</b> Employer identification number <b>22-2789192</b></p> <p><b>E</b> Group exemption number (see instructions) <b>9706</b></p> <p><b>F</b> <input type="checkbox"/> Check box if an amended return.</p>
<p><b>C</b> Book value of all assets at end of year ..... <b>14,923,248.</b></p>			
<p><b>G</b> Check organization type <input checked="" type="checkbox"/> 501(c) corporation <input type="checkbox"/> 501(c) trust <input type="checkbox"/> 401(a) trust <input type="checkbox"/> Other trust <input type="checkbox"/> State college/university</p>			
<p><b>H</b> Check if filing only to <input type="checkbox"/> Claim credit from Form 8941 <input type="checkbox"/> Claim a refund shown on Form 2439</p>			
<p><b>I</b> Check if a 501(c)(3) organization filing a consolidated return with a 501(c)(2) titleholding corporation ..... <input type="checkbox"/></p>			
<p><b>J</b> Enter the number of attached Schedules A (Form 990-T) ..... <b>2</b></p>			
<p><b>K</b> During the tax year, was the corporation a subsidiary in an affiliated group or a parent-subsidiary controlled group? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No                  If "Yes," enter the name and identifying number of the parent corporation. <b>MaineGeneral Health &amp; 32-0265031</b></p>			
<p><b>L</b> The books are in care of <b>Jeremy Storer</b> Telephone number <b>(207) 626-1000</b></p>			

**Part I Total Unrelated Business Taxable Income**

1 Total of unrelated business taxable income computed from all unrelated trades or businesses (see instructions) .....	1	0.
2 Reserved .....	2	
3 Add lines 1 and 2 .....	3	
4 Charitable contributions (see instructions for limitation rules) .....	4	0.
5 Total unrelated business taxable income before net operating losses. Subtract line 4 from line 3 .....	5	
6 Deduction for net operating loss. See instructions .....	6	
7 Total of unrelated business taxable income before specific deduction and section 199A deduction. Subtract line 6 from line 5 .....	7	
8 Specific deduction (generally \$1,000, but see instructions for exceptions) .....	8	1,000.
9 Trusts. Section 199A deduction. See instructions .....	9	
10 Total deductions. Add lines 8 and 9 .....	10	1,000.
11 Unrelated business taxable income. Subtract line 10 from line 7. If line 10 is greater than line 7, enter zero .....	11	0.

**Part II Tax Computation**

1 Organizations taxable as corporations. Multiply Part I, line 11 by 21% (0.21) .....	1	0.
2 Trusts taxable at trust rates. See instructions for tax computation. Income tax on the amount on Part I, line 11 from: <input type="checkbox"/> Tax rate schedule or <input type="checkbox"/> Schedule D (Form 1041) .....	2	
3 Proxy tax. See instructions .....	3	
4 Other tax amounts. See instructions .....	4	
5 Alternative minimum tax (trusts only) .....	5	
6 Tax on noncompliant facility income. See instructions .....	6	
7 Total. Add lines 3 through 6 to line 1 or 2, whichever applies .....	7	0.

LHA For Paperwork Reduction Act Notice, see instructions.

**Part III Tax and Payments**

1a Foreign tax credit (corporations attach Form 1118; trusts attach Form 1116) .....	<b>1a</b>			
b Other credits (see instructions) .....	<b>1b</b>			
c General business credit. Attach Form 3800 (see instructions) .....	<b>1c</b>			
d Credit for prior year minimum tax (attach Form 8801 or 8827) .....	<b>1d</b>			
e <b>Total credits.</b> Add lines 1a through 1d .....			<b>1e</b>	
2 Subtract line 1e from Part II, line 7 .....			<b>2</b>	0.
3 Other amounts due. Check if from: <input type="checkbox"/> Form 4255 <input type="checkbox"/> Form 8611 <input type="checkbox"/> Form 8697 <input type="checkbox"/> Form 8866 <input type="checkbox"/> Other (attach statement) .....			<b>3</b>	
4 <b>Total tax.</b> Add lines 2 and 3 (see instructions). <input type="checkbox"/> Check if includes tax previously deferred under section 1294. Enter tax amount here .....			<b>4</b>	0.
5 Current net 965 tax liability paid from Form 965-A, Part II, column (k) .....			<b>5</b>	0.
6a Payments: A 2021 overpayment credited to 2022 .....	<b>6a</b>			
b 2022 estimated tax payments. Check if section 643(g) election applies <input type="checkbox"/> .....	<b>6b</b>			
c Tax deposited with Form 8868 .....	<b>6c</b>			
d Foreign organizations: Tax paid or withheld at source (see instructions) .....	<b>6d</b>			
e Backup withholding (see instructions) .....	<b>6e</b>			
f Credit for small employer health insurance premiums (attach Form 8941) .....	<b>6f</b>			
g Other credits, adjustments, and payments: <input type="checkbox"/> Form 2439 <input type="checkbox"/> Form 4136 <input type="checkbox"/> Other _____ Total	<b>6g</b>			
7 <b>Total payments.</b> Add lines 6a through 6g .....			<b>7</b>	
8 Estimated tax penalty (see instructions). Check if Form 2220 is attached <input type="checkbox"/> .....			<b>8</b>	
9 <b>Tax due.</b> If line 7 is smaller than the total of lines 4, 5, and 8, enter amount owed .....			<b>9</b>	
10 <b>Overpayment.</b> If line 7 is larger than the total of lines 4, 5, and 8, enter amount overpaid .....			<b>10</b>	
11 Enter the amount of line 10 you want: <b>Credited to 2023 estimated tax</b> _____ <b>Refunded</b> _____			<b>11</b>	

**Part IV Statements Regarding Certain Activities and Other Information** (see instructions)

1 At any time during the 2022 calendar year, did the organization have an interest in or a signature or other authority over a financial account (bank, securities, or other) in a foreign country? If "Yes," the organization may have to file FinCEN Form 114, Report of Foreign Bank and Financial Accounts. If "Yes," enter the name of the foreign country here _____		Yes	No
2 During the tax year, did the organization receive a distribution from, or was it the grantor of, or transferor to, a foreign trust? .....			X
3 Enter the amount of tax-exempt interest received or accrued during the tax year _____ \$ _____			
4 Enter available pre-2018 NOL carryovers here \$ _____ Do not include any post-2017 NOL carryover shown on Schedule A (Form 990-T). Don't reduce the NOL carryover shown here by any deduction reported on Part I, line 6.			
5 Post-2017 NOL carryovers. Enter the Business Activity Code and available post-2017 NOL carryovers. Don't reduce the amounts shown below by any NOL claimed on any Schedule A, Part II, line 17 for the tax year. See instructions.			
Business Activity Code	Available post-2017 NOL carryover		
610000	\$ 243,715.		
720000	\$ 4,927.		
6a Did the organization change its method of accounting? (see instructions) .....			X
b If 6a is "Yes," has the organization described the change on Form 990, 990-EZ, 990-PF, or Form 1128? If "No," explain in Part V .....			

**Part V Supplemental Information**

Provide the explanation required by Part IV, line 6b. Also, provide any other additional information. See instructions.

<b>Sign Here</b>	Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.				
	Signature of officer _____	Date _____	Title <b>Chief Financial Officer</b>	May the IRS discuss this return with the preparer shown below (see instructions)? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	
<b>Paid Preparer Use Only</b>	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	Nicholas E. Porto		05/09/24		P01310283
	Firm's name	Firm's EIN	Firm's address		
Baker Newman & Noyes	01-0494526	Portland, ME 04112			Phone no. (207)879-2100

---

Form 990-T	Parent Corporation's Name and Identifying Number	Statement	1
------------	--	-----------	---

---

<u>Corporation's Name</u>	<u>Identifying No</u>
MaineGeneral Health & Affiliates	32-0265031

**SCHEDULE A  
(Form 990-T)**

**Unrelated Business Taxable Income  
From an Unrelated Trade or Business**

**2022**

Department of the Treasury  
Internal Revenue Service

Go to [www.irs.gov/Form990T](http://www.irs.gov/Form990T) for instructions and the latest information.  
Do not enter SSN numbers on this form as it may be made public if your organization is a 501(c)(3).

Open to Public Inspection for  
501(c)(3) Organizations Only

<b>A</b> Name of the organization <b>MaineGeneral Rehabilitation and Long Term Care</b>	<b>B</b> Employer identification number <b>22-2789192</b>
<b>C</b> Unrelated business activity code (see instructions) <b>610000</b>	<b>D</b> Sequence: <b>1</b> of <b>2</b>

**E** Describe the unrelated trade or business **Childcare Services**

<b>Part I</b> Unrelated Trade or Business Income		(A) Income	(B) Expenses	(C) Net
1 a Gross receipts or sales <u>477,426.</u>				
b Less returns and allowances _____ c Balance	<b>1c</b>	<b>477,426.</b>		
2 Cost of goods sold (Part III, line 8) _____	<b>2</b>			
3 Gross profit. Subtract line 2 from line 1c _____	<b>3</b>	<b>477,426.</b>		<b>477,426.</b>
4 a Capital gain net income (attach Schedule D (Form 1041 or Form 1120)). See instructions _____	<b>4a</b>			
b Net gain (loss) (Form 4797) (attach Form 4797). See instructions _____	<b>4b</b>			
c Capital loss deduction for trusts _____	<b>4c</b>			
5 Income (loss) from a partnership or an S corporation (attach statement) _____	<b>5</b>			
6 Rent income (Part IV) _____	<b>6</b>			
7 Unrelated debt-financed income (Part V) _____	<b>7</b>			
8 Interest, annuities, royalties, and rents from a controlled organization (Part VI) _____	<b>8</b>			
9 Investment income of section 501(c)(7), (9), or (17) organizations (Part VII) _____	<b>9</b>			
10 Exploited exempt activity income (Part VIII) _____	<b>10</b>			
11 Advertising income (Part IX) _____	<b>11</b>			
12 Other income (see instructions; attach statement) <u>stmt 2</u>	<b>12</b>	<b>27,676.</b>		<b>27,676.</b>
13 <b>Total.</b> Combine lines 3 through 12 _____	<b>13</b>	<b>505,102.</b>		<b>505,102.</b>

**Part II Deductions Not Taken Elsewhere** See instructions for limitations on deductions. Deductions must be directly connected with the unrelated business income

1 Compensation of officers, directors, and trustees (Part X) _____	<b>1</b>		
2 Salaries and wages _____	<b>2</b>		<b>540,020.</b>
3 Repairs and maintenance _____	<b>3</b>		<b>1,095.</b>
4 Bad debts _____	<b>4</b>		
5 Interest (attach statement). See instructions _____	<b>5</b>		
6 Taxes and licenses _____	<b>6</b>		
7 Depreciation (attach Form 4562). See instructions _____	<b>7</b>	<b>8,791.</b>	
8 Less depreciation claimed in Part III and elsewhere on return _____	<b>8a</b>		<b>8,791.</b>
9 Depletion _____	<b>9</b>		
10 Contributions to deferred compensation plans _____	<b>10</b>		<b>174,851.</b>
11 Employee benefit programs _____	<b>11</b>		
12 Excess exempt expenses (Part VIII) _____	<b>12</b>		
13 Excess readership costs (Part IX) _____	<b>13</b>		
14 Other deductions (attach statement) <u>See Statement 3</u>	<b>14</b>		<b>69,786.</b>
15 <b>Total deductions.</b> Add lines 1 through 14 _____	<b>15</b>		<b>794,543.</b>
16 Unrelated business income before net operating loss deduction. Subtract line 15 from Part I, line 13, column (C) _____	<b>16</b>		<b>-289,441.</b>
17 Deduction for net operating loss. See instructions _____	<b>17</b>		<b>0.</b>
18 <b>Unrelated business taxable income.</b> Subtract line 17 from line 16 _____	<b>18</b>		<b>-289,441.</b>

LHA For Paperwork Reduction Act Notice, see instructions.

Schedule A (Form 990-T) 2022

Part III Cost of Goods Sold Enter method of inventory valuation

Table with 8 rows for Cost of Goods Sold and a Yes/No question for section 263A rules.

Part IV Rent Income (From Real Property and Personal Property Leased with Real Property)

Table for Rent Income with columns A, B, C, D and rows for property descriptions and deductions.

Part V Unrelated Debt-Financed Income (see instructions)

Table for Unrelated Debt-Financed Income with columns A, B, C, D and rows for gross income, deductions, and dividends.

**Part VI Interest, Annuities, Royalties, and Rents from Controlled Organizations** (see instructions)

1. Name of controlled organization	2. Employer identification number	Exempt Controlled Organizations			
		3. Net unrelated income (loss) (see instructions)	4. Total of specified payments made	5. Part of column 4 that is included in the controlling organization's gross income	6. Deductions directly connected with income in column 5
(1)					
(2)					
(3)					
(4)					

**Nonexempt Controlled Organizations**

7. Taxable Income	8. Net unrelated income (loss) (see instructions)	9. Total of specified payments made	10. Part of column 9 that is included in the controlling organization's gross income	11. Deductions directly connected with income in column 10
(1)				
(2)				
(3)				
(4)				

Add columns 5 and 10. Enter here and on Part I, line 8, column (A) **0.**

Add columns 6 and 11. Enter here and on Part I, line 8, column (B) **0.**

Totals

**Part VII Investment Income of a Section 501(c)(7), (9), or (17) Organization** (see instructions)

1. Description of income	2. Amount of income	3. Deductions directly connected (attach statement)	4. Set-asides (attach statement)	5. Total deductions and set-asides (add cols 3 and 4)
(1)				
(2)				
(3)				
(4)				
	Add amounts in column 2. Enter here and on Part I, line 9, column (A) <b>0.</b>			Add amounts in column 5. Enter here and on Part I, line 9, column (B) <b>0.</b>

Totals

**Part VIII Exploited Exempt Activity Income, Other Than Advertising Income** (see instructions)

1	Description of exploited activity: _____	
2	Gross unrelated business income from trade or business. Enter here and on Part I, line 10, column (A) _____	2
3	Expenses directly connected with production of unrelated business income. Enter here and on Part I, line 10, column (B) _____	3
4	Net income (loss) from unrelated trade or business. Subtract line 3 from line 2. If a gain, complete lines 5 through 7 _____	4
5	Gross income from activity that is not unrelated business income _____	5
6	Expenses attributable to income entered on line 5 _____	6
7	Excess exempt expenses. Subtract line 5 from line 6, but do not enter more than the amount on line 4. Enter here and on Part II, line 12 _____	7



Form 990-T (A) Other Income Statement 2

Description	Amount
Miscellaneous Income	27,676.
Total to Schedule A, Part I, line 12	27,676.

Form 990-T (A) Other Deductions Statement 3

Description	Amount
Supplies	18,306.
Travel	180.
Administrative Overhead	7,821.
Occupancy	37,458.
Office Expenses	2,089.
Insurance	3,932.
Total to Schedule A, Part II, line 14	69,786.

990-T Sch A Post-2017 Net Operating Loss Deduction Statement 4

Tax Year	Loss Sustained	Loss Previously Applied	Loss Remaining	Available This Year
06/30/22	243,715.	0.	243,715.	243,715.
NOL Carryover Available This Year			243,715.	243,715.

SCHEDULE A (Form 990-T)

Unrelated Business Taxable Income From an Unrelated Trade or Business

OMB No. 1545-0047

2022

Department of the Treasury Internal Revenue Service

Go to www.irs.gov/Form990T for instructions and the latest information. Do not enter SSN numbers on this form as it may be made public if your organization is a 501(c)(3).

Open to Public Inspection for 501(c)(3) Organizations Only

A Name of the organization MaineGeneral Rehabilitation and Long Term Care B Employer identification number 22-2789192 C Unrelated business activity code (see instructions) 720000 D Sequence: 2 of 2

E Describe the unrelated trade or business Cafe

Table with 4 columns: Part I Unrelated Trade or Business Income, (A) Income, (B) Expenses, (C) Net. Rows include Gross receipts or sales (17,500), Cost of goods sold (20,000), and Total (Net income of -2,500).

Part II Deductions Not Taken Elsewhere See instructions for limitations on deductions. Deductions must be directly connected with the unrelated business income

Table with 18 rows of deductions. Total deductions are 0. Unrelated business income before net operating loss deduction is -2,500. Unrelated business taxable income is -2,500.

LHA For Paperwork Reduction Act Notice, see instructions.

Schedule A (Form 990-T) 2022

Part III Cost of Goods Sold Enter method of inventory valuation N/A

Table with 8 rows and 2 columns. Row 1: Inventory at beginning of year 0. Row 2: Purchases 20,000. Row 3: Cost of labor 0. Row 4: Additional section 263A costs 0. Row 5: Other costs 0. Row 6: Total. Add lines 1 through 5 20,000. Row 7: Inventory at end of year 0. Row 8: Cost of goods sold. Subtract line 7 from line 6. Enter here and in Part I, line 2 20,000.

Part IV Rent Income (From Real Property and Personal Property Leased with Real Property)

Table with 5 rows and 4 columns (A, B, C, D). Row 1: Description of property. Row 2: Rent received or accrued. Row 3: Total rents received or accrued by property. Row 4: Total rents received or accrued. Row 5: Total deductions.

Part V Unrelated Debt-Financed Income (see instructions)

Table with 11 rows and 4 columns (A, B, C, D). Row 1: Description of debt-financed property. Row 2: Gross income from or allocable to debt-financed property. Row 3: Deductions directly connected with or allocable to debt-financed property. Row 4: Amount of average acquisition debt. Row 5: Average adjusted basis. Row 6: Divide line 4 by line 5. Row 7: Gross income reportable. Row 8: Total gross income. Row 9: Allocable deductions. Row 10: Total allocable deductions. Row 11: Total dividends-received deductions.

**Part VI Interest, Annuities, Royalties, and Rents from Controlled Organizations** (see instructions)

1. Name of controlled organization	2. Employer identification number	Exempt Controlled Organizations			
		3. Net unrelated income (loss) (see instructions)	4. Total of specified payments made	5. Part of column 4 that is included in the controlling organization's gross income	6. Deductions directly connected with income in column 5
(1)					
(2)					
(3)					
(4)					

Nonexempt Controlled Organizations

7. Taxable Income	8. Net unrelated income (loss) (see instructions)	9. Total of specified payments made	10. Part of column 9 that is included in the controlling organization's gross income	11. Deductions directly connected with income in column 10
(1)				
(2)				
(3)				
(4)				

Add columns 5 and 10. Enter here and on Part I, line 8, column (A)	Add columns 6 and 11. Enter here and on Part I, line 8, column (B)
0.	0.

Totals

**Part VII Investment Income of a Section 501(c)(7), (9), or (17) Organization** (see instructions)

1. Description of income	2. Amount of income	3. Deductions directly connected (attach statement)	4. Set-asides (attach statement)	5. Total deductions and set-asides (add cols 3 and 4)
(1)				
(2)				
(3)				
(4)				
		Add amounts in column 2. Enter here and on Part I, line 9, column (A)		Add amounts in column 5. Enter here and on Part I, line 9, column (B)
		0.		0.

Totals

**Part VIII Exploited Exempt Activity Income, Other Than Advertising Income** (see instructions)

1	Description of exploited activity: .....	2	
2	Gross unrelated business income from trade or business. Enter here and on Part I, line 10, column (A) .....	3	
3	Expenses directly connected with production of unrelated business income. Enter here and on Part I, line 10, column (B) .....	4	
4	Net income (loss) from unrelated trade or business. Subtract line 3 from line 2. If a gain, complete lines 5 through 7 .....	5	
5	Gross income from activity that is not unrelated business income .....	6	
6	Expenses attributable to income entered on line 5 .....	7	
7	Excess exempt expenses. Subtract line 5 from line 6, but do not enter more than the amount on line 4. Enter here and on Part II, line 12 .....		

Schedule A (Form 990-T) 2022

**Part IX Advertising Income**

1 Name(s) of periodical(s). Check box if reporting two or more periodicals on a consolidated basis.

- A
- B
- C
- D

Enter amounts for each periodical listed above in the corresponding column.

	A	B	C	D
2 Gross advertising income				
Add columns A through D. Enter here and on Part I, line 11, column (A)	0.			

a

3 Direct advertising costs by periodical				
a Add columns A through D. Enter here and on Part I, line 11, column (B)	0.			

4 Advertising gain (loss). Subtract line 3 from line 2. For any column in line 4 showing a gain, complete lines 5 through 8. For any column in line 4 showing a loss or zero, do not complete lines 5 through 7, and enter zero on line 8				
5 Readership costs				
6 Circulation income				
7 Excess readership costs. If line 6 is less than line 5, subtract line 6 from line 5. If line 5 is less than line 6, enter zero				
8 Excess readership costs allowed as a deduction. For each column showing a gain on line 4, enter the lesser of line 4 or line 7				

a Add line 8, columns A through D. Enter the greater of the line 8a, columns total or zero here and on Part II, line 13 0.

**Part X Compensation of Officers, Directors, and Trustees** (see instructions)

1. Name	2. Title	3. Percentage of time devoted to business	4. Compensation attributable to unrelated business
(1)		%	
(2)		%	
(3)		%	
(4)		%	

Total. Enter here and on Part II, line 1 0.

**Part XI Supplemental Information** (see instructions)

---

---

---

---

---

---

---

---

---

---

990-T Sch A Post-2017 Net Operating Loss Deduction Statement 5

Tax Year	Loss Sustained	Loss Previously Applied	Loss Remaining	Available This Year
06/30/22	4,927.	0.	4,927.	4,927.
NOL Carryover Available This Year			4,927.	4,927.

**Depreciation and Amortization**  
(Including Information on Listed Property) A PG1 1

Department of the Treasury  
Internal Revenue Service

Attach to your tax return.  
Go to [www.irs.gov/Form4562](http://www.irs.gov/Form4562) for instructions and the latest information.

Attachment  
Sequence No. 179

Name(s) shown on return <b>MaineGeneral Rehabilitation and Long Term Care</b>	Business or activity to which this form relates <b>Childcare Services</b>	Identifying number <b>22-2789192</b>
--	--	---

**Part I Election To Expense Certain Property Under Section 179** Note: If you have any listed property, complete Part V before you complete Part I.

1 Maximum amount (see instructions) .....	1	1,080,000.
2 Total cost of section 179 property placed in service (see instructions) .....	2	
3 Threshold cost of section 179 property before reduction in limitation .....	3	2,700,000.
4 Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0- .....	4	
5 Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions .....	5	
<b>6</b>		
(a) Description of property	(b) Cost (business use only)	(c) Elected cost
7 Listed property. Enter the amount from line 29 .....	7	
8 Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7 .....	8	
9 Tentative deduction. Enter the smaller of line 5 or line 8 .....	9	
10 Carryover of disallowed deduction from line 13 of your 2021 Form 4562 .....	10	
11 Business income limitation. Enter the smaller of business income (not less than zero) or line 5 .....	11	
12 Section 179 expense deduction. Add lines 9 and 10, but don't enter more than line 11 .....	12	
13 Carryover of disallowed deduction to 2023. Add lines 9 and 10, less line 12 .....	13	

Note: Don't use Part II or Part III below for listed property. Instead, use Part V.

**Part II Special Depreciation Allowance and Other Depreciation (Don't include listed property.)**

14 Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year .....	14	
15 Property subject to section 168(f)(1) election .....	15	
16 Other depreciation (including ACRS) .....	16	

**Part III MACRS Depreciation (Don't include listed property. See instructions.)**

**Section A**

17 MACRS deductions for assets placed in service in tax years beginning before 2022 .....	17	8,791.
18 If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here <input type="checkbox"/>		

**Section B - Assets Placed in Service During 2022 Tax Year Using the General Depreciation System**

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only - see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property						
b 5-year property						
c 7-year property						
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property			25 yrs.		S/L	
h Residential rental property	/		27.5 yrs.	MM	S/L	
	/		27.5 yrs.	MM	S/L	
i Nonresidential real property	/		39 yrs.	MM	S/L	
	/			MM	S/L	

**Section C - Assets Placed in Service During 2022 Tax Year Using the Alternative Depreciation System**

20a Class life					S/L	
b 12-year			12 yrs.		S/L	
c 30-year	/		30 yrs.	MM	S/L	
d 40-year	/		40 yrs.	MM	S/L	

**Part IV Summary (See instructions.)**

21 Listed property. Enter amount from line 28 .....	21	
22 Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations - see instr. ....	22	8,791.
23 For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs .....	23	

**MaineGeneral Rehabilitation  
and Long Term Care**

Form 4562 (2022)

**Part V**

**Listed Property** (Include automobiles, certain other vehicles, certain aircraft, and property used for entertainment, recreation, or amusement.)

**Note:** For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete only 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable.

**Section A - Depreciation and Other Information (Caution: See the instructions for limits for passenger automobiles.)**

**24a** Do you have evidence to support the business/investment use claimed?  Yes  No **24b** If "Yes," is the evidence written?  Yes  No

(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/ investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/ Convention	(h) Depreciation deduction	(i) Elected section 179 cost
--	----------------------------------	--	-------------------------------	--	---------------------------	------------------------------	----------------------------------	---------------------------------------

**25** Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use ..... **25**

**26** Property used more than 50% in a qualified business use:

(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
		%						
		%						
		%						

**27** Property used 50% or less in a qualified business use:

(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
		%				S/L -		
		%				S/L -		
		%				S/L -		

**28** Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1 ..... **28**

**29** Add amounts in column (i), line 26. Enter here and on line 7, page 1 ..... **29**

**Section B - Information on Use of Vehicles**

Complete this section for vehicles used by a sole proprietor, partner, or other "more than 5% owner," or related person. If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles.

	(a) Vehicle		(b) Vehicle		(c) Vehicle		(d) Vehicle		(e) Vehicle		(f) Vehicle	
	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No
<b>30</b> Total business/investment miles driven during the year (don't include commuting miles) .....												
<b>31</b> Total commuting miles driven during the year .....												
<b>32</b> Total other personal (noncommuting) miles driven .....												
<b>33</b> Total miles driven during the year. Add lines 30 through 32 .....												
<b>34</b> Was the vehicle available for personal use during off-duty hours? .....												
<b>35</b> Was the vehicle used primarily by a more than 5% owner or related person? .....												
<b>36</b> Is another vehicle available for personal use? .....												

**Section C - Questions for Employers Who Provide Vehicles for Use by Their Employees**

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who aren't more than 5% owners or related persons.

	Yes	No
<b>37</b> Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees? .....		
<b>38</b> Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See the instructions for vehicles used by corporate officers, directors, or 1% or more owners .....		
<b>39</b> Do you treat all use of vehicles by employees as personal use? .....		
<b>40</b> Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received? .....		
<b>41</b> Do you meet the requirements concerning qualified automobile demonstration use? .....		

**Note:** If your answer to 37, 38, 39, 40, or 41 is "Yes," don't complete Section B for the covered vehicles.

**Part VI Amortization**

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
<b>42</b> Amortization of costs that begins during your 2022 tax year:					
<b>43</b> Amortization of costs that began before your 2022 tax year .....					<b>43</b>
<b>44</b> Total. Add amounts in column (f). See the instructions for where to report .....					<b>44</b>

2022

Maine Corporate Income Tax Return Form 1120ME



04

For calendar year 2022 or tax year

07 01 2022 MM DD YYYY

to

06 30 2023 MM DD YYYY

MAINEGENERAL REHABILITATION A

Name of Corporation

35 MEDICAL CENTER PARKWAY

Address

AUGUSTA

City, Town or Post Office

JEREMY

Contact Person's First Name

STORER

Contact Person's Last Name

624410 Check if you filed federal Form 990-T, X 1120-C, or 1120-H

Federal Business Code

22 2789192 ME

Federal Employer ID Number

04330

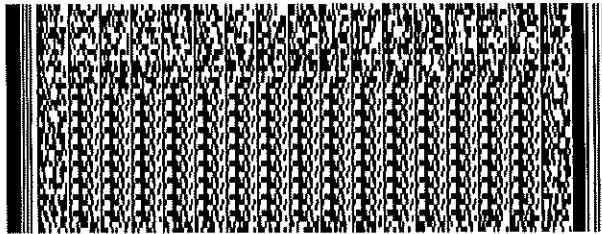
State of Incorporation

ME ZIP Code

Parent Company Employer ID Number

207 626 1000

Telephone Number



Check this box if the address has changed.

Check this box if claiming an exemption from the Maine corporate income tax pursuant to PL 86-272.

Check this box if during the tax year any member of the combined group owned or disposed of an interest in a pass-through entity doing business in Maine and enter EIN of pass-through entity below (use a separate sheet, if necessary):

Check applicable boxes:

(1) Initial return (2) Amended return (3) Combined return (Attach Form CR)

(4) Final return If final, indicate the final business date, and check the appropriate box below:

(a) Ceased doing business in Maine (b) Dissolved (c) Merged, acquired, or reorganized. Successor EIN:

(5) Member of an affiliated group filing a separate return (6) Based on a pro forma federal return

Table with 2 columns: Description and Amount. Rows include Federal consolidated income, tentative total tax, federal taxable income, income subtraction modifications, income addition modifications, and adjusted federal taxable income.

Tax:

Table with 2 columns: Description and Amount. Rows include Gross tax, Maine corporate income tax, credit recapture, and total tax.

22 2789192

Federal EIN



04

Payments and credits:

7. a. Maine estimated tax paid .....	7a.	.00
b. Extension payment (Form 1120EXT-ME) .....	7b.	.00
c. Tax credits (Schedule C, line 1t plus line 2e) .....	7c.	.00
d. Income tax withheld (from a pass-through entity or from gambling winnings. Enclose Form 1099ME, W-2G, or other supporting documentation) .....	7d.	.00
e. If amended, enter payments (see instructions) .....	7e.	.00
f. If amended, enter overpayments (see instructions) .....	7f.	.00
g. Total payments and credits (add lines 7a through 7e and subtract line 7f; if the result is negative, enter a minus sign to the left of the number) .....	7g.	.00

Tax due or overpayment

8. a. If line 6c is greater than line 7g, subtract line 7g from line 6c and enter the <b>TAX DUE</b> .....	8a.	.00
b. If line 7g is greater than line 6c subtract line 6c from line 7g and enter the <b>OVERPAYMENT</b> .....	8b.	.00
9. <b>Penalty for underpayment of estimated tax</b> (attach Form 2220ME) Check here if Form 2220ME, box 5a is checked .....	9.	.00
10. <b>TOTAL DUE</b> If you completed line 8a, OR line 8b is less than line 9, enter the total due. Pay in full with return. You may be required to make payments electronically. See instructions or Rule 102. Make check payable to <b>Treasurer, State of Maine</b> .....	10.	.00

Overpayment Carryforward/Refund

11. <b>OVERPAYMENT</b> If the amount on line 8b exceeds the amount on line 9, subtract the amount on line 9 from line 8b and complete line 12 .....	11.	.00
12. Amount of line 11 to be: 12a. <b>CREDITED</b> to next year's estimated tax .00	12b. <b>REFUNDED</b>	.00

REFUND DEPOSITED DIRECTLY TO YOUR CHECKING ACCOUNT (\$20,000 or less). See instructions.

Check this box if this Number refund will go to an account outside the United States	12c. Routing Number	12d. Checking Account
--	---------------------	-----------------------

This return **MUST BE ACCOMPANIED BY** a legible copy of the corporation's federal return (i.e. federal Form 1120, federal pro forma, or federal consolidated return), for the same tax period.

Please submit forms in the following order:

1. Pages 1 through 3 of Form 1120ME.
2. Schedules 1S, 1A, C, and X, if applicable.
3. Form CR, if required, including affiliation schedule.
4. Other statements for the Maine income tax return.
5. A copy of federal Form 1120, federal pro forma, or federal consolidated return.

