

2018

MAINE CORPORATE INCOME TAX RETURN FORM 1120ME



99

For calendar year 2018 or tax year

99 99 2018 to 99 99 9999

1800100

Name of Corporation

Federal Business Code

Check if you filed federal Form 990-T or federal Form 1120-H

Address

Federal Employer ID Number

State of Incorporation

City, Town or Post Office

State

ZIP Code

Parent Company Employer ID Number

Contact Person's First Name

Contact Person's Last Name

Telephone Number

ELECTRONIC FILING & PAYMENT REQUIREMENTS

Corporations with total assets of \$5 million or more as of the last day of the tax year must file Form 1120ME electronically unless the taxpayer has been granted a waiver.

For more information on Maine electronic filing requirements (Rule 104) and information on Maine electronic payment requirements (Rule 102), go to www.maine.gov/revenue

- Check this box if your address has changed.
Check this box if you are 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 disposed of an interest in a pass-through entity doing business in Maine.
Check this box if any member of the combined group owned an interest in a pass-through entity doing business in Maine.

CHECK APPLICABLE BOXES:

- (1) Initial Return
(2) Amended Return
(3) Combined return (Attach Form CR)
(4) Final return
(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

Table with columns for description, amount, and total. Rows include FEDERAL CONSOLIDATED INCOME, TENTATIVE TOTAL TAX FILED ON FEDERAL FORM 7004, FEDERAL TAXABLE INCOME, and various SUBTRACTIONS FROM FEDERAL TAXABLE INCOME.



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SUBTRACTIONS, cont:

h. STATE INCOME TAX REFUNDS (included in line 1 above) 2h.	99 999 999 999	.00
i. BONUS DEPRECIATION/SECTION 179 EXPENSE RECAPTURE2i.	99 999 999 999	.00
j. MEDICAL MARIJUANA BUSINESS EXPENSES (see instructions)2j	99 999 999 999	.00
k. 50% OF APPORTIONABLE SUBPART F INCOME (see instructions).....2k.	99 999 999 999	.00
l. 80% OF APPORTIONABLE DEFERRED FOREIGN INCOME (see instructions)2l.	99 999 999 999	.00
m. 50% OF GLOBAL INTANGIBLE LOW-TAXED INCOME (see instructions).....2m.	99 999 999 999	.00
n. OTHER (see instructions)2n.	99 999 999 999	.00
o. TOTAL SUBTRACTIONS (add lines 2a through 2n) 2o.	99 999 999 999	.00
3. LINE 1 MINUS 2o. If negative, enter a minus sign in the box to the left of the number 3	99 999 999 999	.00

ADDITIONS TO FEDERAL TAXABLE INCOME:

4 a. INCOME TAXES (imposed by Maine or any other state, attach schedule) 4a.	99 999 999 999	.00
b. DEFERRED FOREIGN INCOME (see instructions) 4b.	99 999 999 999	.00
c. PARTICIPATION EXEMPTION DEDUCTION ADD-BACK (see instructions).....4c.	99 999 999 999	.00
d. GLOBAL INTANGIBLE LOW-TAXED INCOME DEDUCTION ADD-BACK (see instructions)..... 4d	99 999 999 999	.00
e. INTEREST FROM STATE AND MUNICIPAL BONDS (other than Maine).....4e.	99 999 999 999	.00
f. NET OPERATING LOSS ADJUSTMENT (see instructions) 4f.	9 999 999 999	.00
g. MAINE CAPITAL INVESTMENT CREDIT BONUS DEPRECIATION ADD-BACK..... 4g.	999 999 999	.00
h. BONUS DEPRECIATION ADD-BACK 4h.	999 999 999	.00
i. OTHER (see instructions)4i.	999 999 999	.00
j. TOTAL ADDITIONS (add lines 4a through 4i)4j.	999 999 999	.00
5. ADJUSTED FEDERAL TAXABLE INCOME (add lines 3 and 4j)5.	999 999 999	.00

TAX:

6. GROSS TAX (from rate schedule on page 7 of instructions) 6.	999 999 999	.00
7 a. MAINE CORPORATE INCOME TAX (from line 6 above or Schedule A, line 6)..... 7a.	999 999 999	.00
b. CREDIT RECAPTURE: (see instructions) 7b.	999 999 999	.00
c. TOTAL TAX (add lines 7a and 7b)7c.	999 999 999	.00

MAINE CORPORATE INCOME TAX RETURN



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PAYMENTS AND CREDITS:

Table with 3 columns: Description, Amount, Total. Rows include MAINE ESTIMATED TAX PAID, EXTENSION PAYMENT, TAX CREDITS, INCOME TAX WITHHELD, and TOTAL PAYMENTS AND CREDITS.



Use EZ Pay at
maine.gov/revenue

Check here if
Form 2220ME
block 5a is checked.

X

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

Check this box if this
refund will go to an
account outside the
United States

13c. Routing Number

999999999

13d. Checking Account Number

999999999999999999

CORPORATION PRESIDENT'S NAME SOCIAL SECURITY NUMBER 999 99 9999
TREASURER'S NAME SOCIAL SECURITY NUMBER 999 99 9999
COMPANY'S WEB SITE ADDRESS

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements and to the best of my knowledge and belief they are true, correct and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

DATE OFFICER'S SIGNATURE TITLE SOCIAL SECURITY NUMBER
DATE SIGNATURE AND ADDRESS OF PREPARER (INDIVIDUAL OR FIRM) PREPARER'S SSN OR PTIN

THIS RETURN MUST BE ACCOMPANIED BY A LEGIBLE COPY OF THE U.S. CORPORATE INCOME TAX RETURN, FEDERAL FORM 1120, PAGES 1-5, FOR THE SAME TAXABLE PERIOD.

Please submit forms in the following order:

- 1. Pages 1 through 7 of Form 1120ME, as required.
2. Form CR, if required, including affiliation schedule.
3. Other statements for the Maine income tax return.
4. A copy of federal Form 1120, pages 1 through 5.



If enclosing a check, make check payable to:
Treasurer, State of Maine
and MAIL WITH RETURN TO:
MAINE REVENUE SERVICES
P.O. BOX 1065
AUGUSTA, ME 04332-1065

If not enclosing a check,
MAIL RETURN TO:
MAINE REVENUE SERVICES
P.O. BOX 1064
AUGUSTA, ME 04332-1064



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SCHEDULE A - APPORTIONMENT OF TAX

Do not complete this schedule if 100% of your business activity is attributable to Maine. Schedules C and D may still be required.

All others must complete this schedule and enter amounts in columns A and B, even if those amounts are zero. If this schedule is left blank or excluded, your Maine apportionment factor will be set at 100%. Round all dollar amounts to whole numbers.

Check if using an alternate apportionment as provided by 36 M.R.S. § 5211(17) or if this is a mutual fund service provider electing to use the special apportionment formula under 36 M.R.S. § 5212(2).

	(A) Within Maine		(B) Everywhere		(C) Apportionment Factor Line 1, Col. (A)/Col. (B) Rounded to 6 Decimals
1. Total Sales *	999 999 999 999 .00	÷	999 999 999 999 .00	=	9.999999
2. Total Payroll	999 999 999 999 .00		999 999 999 999 .00		
3. Total Property	999 999 999 999 .00		999 999 999 999 .00		
4. MAINE APPORTIONMENT FACTOR (line 1, column (C) above)					9.999999
5. GROSS TAX (Form 1120ME, line 6)					9 999 999 999 .00
6. MAINE CORPORATE INCOME TAX (line 5 x line 4 factor. Enter here and on Form 1120ME, line 7, page 2)					999 999 999 .00
7. What amount of line 3, column A is TANGIBLE PERSONAL PROPERTY?					999 999 999 999 .00

*Note: Total Sales must exclude income claimed as a deduction on Form 1120ME, lines 2e, 2k, 2l and 2m. Other limitations apply. See Schedule A instructions for additional information.

SCHEDULE B - ALTERNATIVE MINIMUM TAX
REPEALED FOR TAX YEARS BEGINNING ON OR AFTER JANUARY 1, 2018



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SCHEDULE C - TAX CREDITS
(Attach worksheets. To get worksheets, see www.maine.gov/revenue/forms.)

Non-refundable Credits

1.	a.	SEED CAPITAL INVESTMENT TAX CREDIT	1a.	999 999 999	.00
	b.	JOBS AND INVESTMENT TAX CREDIT CARRYFORWARD	1b.	999 999 999	.00
	c.	EMPLOYER-ASSISTED DAY CARE CREDIT AND QUALITY CHILD CARE INVESTMENT CREDIT CARRYFORWARD	1c.	999 999 999	.00
	d.	EMPLOYER-PROVIDED LONG-TERM CARE BENEFITS CREDIT CARRYFORWARD	1d.	999 999 999	.00
	e.	PINE TREE DEVELOPMENT ZONE REGULAR TAX CREDIT	1e.	999 999 999	.00
	f.	MAINE CAPITAL INVESTMENT CREDIT	1f.	999 999 999	.00
	g.	RESEARCH EXPENSE TAX CREDIT	1g.	999 999 999	.00
	h.	SUPER CREDIT FOR SUBSTANTIALLY INCREASED RESEARCH AND DEVELOPMENT CARRYFORWARD	1h.	999 999 999	.00
	i.	HIGH-TECHNOLOGY INVESTMENT TAX CREDIT CARRYFORWARD	1i.	999 999 999	.00
	j.	MINIMUM TAX CREDIT (from Schedule D, line 1e)	1j.	999 999 999	.00
	k.	EMPLOYER FAMILY AND MEDICAL LEAVE CREDIT	1k.	999 999 999	.00
	l.	CREDIT FOR EDUCATIONAL OPPORTUNITY	1l.	999 999 999	.00
	m.	WELLNESS PROGRAM CREDIT	1m.	999 999 999	.00
	n.	CERTIFIED VISUAL MEDIA PRODUCTION CREDIT	1n.	999 999 999	.00
	o.	BIOFUEL PRODUCTION TAX CREDIT CARRYFORWARD	1o.	999 999 999	.00
	p.	MAINE FISHERY INFRASTRUCTURE CREDIT	1p.	999 999 999	.00
	q.	CREDIT FOR DISABILITY INCOME PROTECTION PLANS	1q.	999 999 999	.00
	r.	OTHER CREDITS (see instructions)	1r.	999 999 999	.00
	s.	TOTAL NON-REFUNDABLE CREDITS: (add lines 1a through 1r)	1s.	999 999 999	.00
	t.	TOTAL TAX (from Form 1120ME, line 7c)	1t.	999 999 999	.00
	u.	ALLOWABLE NONREFUNDABLE CREDITS (Enter amount from line 1s or 1t, whichever is less. Add this line to line 2c and enter result on Form 1120ME, line 8c)	1u.	999 999 999	.00



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Refundable Credits

2.	a.	HISTORIC REHABILITATION CREDIT.....2a.	999 999 999	.00
	b.	NEW MARKETS CAPITAL INVESTMENT CREDIT.....2b.	999 999 999	.00
	c.	TOTAL REFUNDABLE CREDITS: (Add lines 2a and 2b. Add this line to line 1u and enter result on Form 1120ME, line 8c).....2c.	999 999 999	.00

SCHEDULE D - MINIMUM TAX CREDIT

1.	a.	ALTERNATIVE MINIMUM TAX FOR 2017 (2017 Form 1120ME, Schedule B, line 10c)..... 1a.	999 999 999	.00
	b.	MINIMUM TAX CREDIT CARRYOVER FROM 2017 (2017 Form 1120ME, Schedule D, line 1h)..... 1b.	999 999 999	.00
	c.	AVAILABLE MINIMUM TAX CREDIT (line 1a plus line 1b) 1c.	999 999 999	.00
	d.	REGULAR INCOME TAX LIABILITY FOR 2018 (Form 1120ME, line 7a minus all Schedule C credits except minimum tax credit)..... 1d.	999 999 999	.00
	e.	MINIMUM TAX CREDIT: enter the smaller of line 1c or line 1d here and on Schedule C, line 1j 1e.	999 999 999	.00
	f.	Maine minimum tax credit CARRYOVER TO 2019 (line 1c minus line 1e)..... 1f.	999 999 999	.00



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SCHEDULE X - AMENDED RETURN ADJUSTMENTS

1. Reason for change:

- a. IRS change
- b. Net operating loss
- c. Federal amended 1120X
- d. Accounting change
- e. Other (attach explanation)
- f. Member of an affiliated group filing a separate return
- g. Combined return (attach Form CR)

	(A) Line Adjusted	(B) As Most Recently Filed or Adjusted	(C) Adjustment	(D) Correct Amount
2. a.	_____	999 999 999	999 999 999	999 999 999
b.	_____	999 999 999	999 999 999	999 999 999
c.	_____	999 999 999	999 999 999	999 999 999
d.	_____	999 999 999	999 999 999	999 999 999
e.	_____	999 999 999	999 999 999	999 999 999
f.	_____	999 999 999	999 999 999	999 999 999
g.	_____	999 999 999	999 999 999	999 999 999
h.	_____	999 999 999	999 999 999	999 999 999
i.	_____	999 999 999	999 999 999	999 999 999
j.	_____	999 999 999	999 999 999	999 999 999
k.	_____	999 999 999	999 999 999	999 999 999
l.	_____	999 999 999	999 999 999	999 999 999
m.	_____	999 999 999	999 999 999	999 999 999
n.	_____	999 999 999	999 999 999	999 999 999
o.	_____	999 999 999	999 999 999	999 999 999
p.	_____	999 999 999	999 999 999	999 999 999
q.	_____	999 999 999	999 999 999	999 999 999
r.	_____	999 999 999	999 999 999	999 999 999
s.	_____	999 999 999	999 999 999	999 999 999
t.	_____	999 999 999	999 999 999	999 999 999