

2018

MAINE CORPORATE INCOME TAX RETURN
FORM 1120ME



99

For calendar year
2018 or tax year

99 99 2018 to 99 99 9999
MM DD YYYY MM DD YYYY

1800100

Name of Corporation

999999
Federal Business Code

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

Address

99 9999999
Federal Employer ID Number

XX
State of
Incorporation

City, Town or Post Office

X
State ZIP Code 99999

99 9999999
Parent Company Employer ID Number

Contact Person's First Name

Contact Person's Last Name

999 Telephone Number
999 9999

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. Taxpayers unable to meet the electronic filing requirement because of undue hardship may request a waiver from the State Tax Assessor. The request must be in writing and must include the name, address, federal employer ID number of the corporation, a detailed explanation of why filing electronically poses a significant hardship and when the taxpayer will be able to comply with the electronic filing requirement. Mail waiver requests to: Maine Revenue Services, Corporate Tax Unit, P.O. Box 1060, Augusta, ME 04332-1060.

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 (select "Laws & Rules").

X Check this box if your address has changed.

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

X 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.

X Check this box if any member of the combined group owned an interest in a pass-through entity doing business in Maine. If so, provide EIN of pass-through entity:

CHECK APPLICABLE BOXES:

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

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

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

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

A. FEDERAL CONSOLIDATED INCOME (federal Form 1120, line 30) A. 99 999 999 999 .00

B. TENTATIVE TOTAL TAX FILED ON FEDERAL FORM 7004..... B. 99 999 999 999 .00

1. FEDERAL TAXABLE INCOME (federal Form 1120, line 30. If filing a combined report, enter amount from Form CR, line 11). If negative, enter a minus sign to the left of the number 1. 99 999 999 999 .00

SUBTRACTIONS FROM FEDERAL TAXABLE INCOME:

2 a. NONTAXABLE INTEREST..... 2a. 99 999 999 999 .00

b. FOREIGN DIVIDEND GROSS-UP..... 2b. 99 999 999 999 .00

c. WORK OPPORTUNITY CREDIT AND EMPOWERMENT ZONE CREDIT DEDUCTIONS (attach federal Form 5884 and/or Form 8844, as appropriate)2c. 99 999 999 999 .00

d. INCOME NOT TAXABLE UNDER THE CONSTITUTION OF MAINE OR THE U.S.2d. 99 999 999 999 .00

e. DIVIDENDS FROM CERTAIN AFFILIATED CORPORATIONS (limitations - see instructions)..... 2e. 99 999 999 999 .00

f. NET OPERATING LOSS RECAPTURE (see instructions) 2f. 99 999 999 999 .00

g. INCOME FROM OWNERSHIP INTEREST IN PASS-THROUGH ENTITY FINANCIAL INSTITUTIONS (subject to Maine franchise tax) 2g. 99 999 999 999 .00

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Federal EIN

MAINE CORPORATE INCOME TAX RETURN



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SUBTRACTIONS, cont:

h. STATE INCOME TAX REFUNDS (included in line 1 above)	2h.	99	999	999	999	999	.00
i. BONUS DEPRECIATION/SECTION 179 EXPENSE RECAPTURE	2i.	99	999	999	999	999	.00
j. MEDICAL MARIJUANA BUSINESS EXPENSES (see instructions)	2j	99	999	999	999	999	.00
k. 50% OF APPORTIONABLE SUBPART F INCOME (see instructions).....	2k.	99	999	999	999	999	.00
l. 80% OF APPORTIONABLE DEFERRED FOREIGN INCOME (see instructions)	2l.	99	999	999	999	999	.00
m. 50% OF GLOBAL INTANGIBLE LOW-TAXED INCOME (see instructions).....	2m.	99	999	999	999	999	.00
n. OTHER (see instructions)	2n.	99	999	999	999	999	.00
o. TOTAL SUBTRACTIONS (add lines 2a through 2n)	2o.	99	999	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	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	999	.00
b. DEFERRED FOREIGN INCOME (see instructions)	4b.	99	999	999	999	999	.00
c. PARTICIPATION EXEMPTION DEDUCTION ADD-BACK (see instructions).....	4c.	99	999	999	999	999	.00
d. GLOBAL INTANGIBLE LOW-TAXED INCOME DEDUCTION ADD-BACK (see instructions).....	4d	99	999	999	999	999	.00
e. INTEREST FROM STATE AND MUNICIPAL BONDS (other than Maine).....	4e.	99	999	999	999	999	.00
f. NET OPERATING LOSS ADJUSTMENT (see instructions)	4f.	9	999	999	999	999	.00
g. MAINE CAPITAL INVESTMENT CREDIT BONUS DEPRECIATION ADD-BACK.....	4g.	999	999	999	999	999	.00
h. BONUS DEPRECIATION ADD-BACK.....	4h.	999	999	999	999	999	.00
i. OTHER (see instructions)	4i.	999	999	999	999	999	.00
j. TOTAL ADDITIONS (add lines 4a through 4i)	4j.	999	999	999	999	999	.00
5. ADJUSTED FEDERAL TAXABLE INCOME (add lines 3 and 4j)	5.	999	999	999	999	999	.00

TAX:

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

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PAYMENTS AND CREDITS:

8 a. MAINE ESTIMATED TAX PAID	8a.	999 999 999	.00
b. EXTENSION PAYMENT (Form 1120EXT-ME)	8b.	999 999 999	.00
c. TAX CREDITS (Schedule C, line 1u plus line 2c)	8c.	999 999 999	.00
d. INCOME TAX WITHHELD (from a pass-through entity or from gambling winnings. Enclose Form 1099ME, W-2G, or other supporting documentation)	8d.	999 999 999	.00
e. If amended, enter payments (see instructions)	8e.	999 999 999	.00
f. If amended, enter overpayments (see instructions)	8f.	999 999 999	.00
g. TOTAL PAYMENTS AND CREDITS (add lines 8a through 8e and subtract line 8f; if the result is negative, enter a minus sign to the left of the number)	8g.	999 999 999	.00

9. TAX AND CREDITS - TAX DUE OR OVERPAYMENT

a. If line 7c is greater than line 8g, subtract line 8g from line 7c and enter the TAX DUE	9a.	999 999 999	.00
b. If line 8g is greater than line 7c subtract line 7c from line 8g and enter the OVERPAYMENT	9b.	999 999 999	.00
10. Enter PENALTY for underpayment of estimated tax (attach Form 2220ME)	10.	999 999 999	.00
11. TOTAL DUE If you completed line 9a, OR line 9b is less than line 10, 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 Treasurer, State of Maine	11.	999 999 999	.00
12. OVERPAYMENT If the amount on line 9b exceeds the amount on line 10, subtract the amount on line 10 from line 9b and complete line 13	12.	999 999 999	.00
13. Amount of line 12 to be:			
13a. CREDITED to next year's estimated tax		999 999 999	.00
13b. REFUNDED		999 999 999	.00



Use EZ Pay at maine.gov/revenue

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

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 99999999999999999999

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:
- Pages 1 through 7 of Form 1120ME, as required.
 - Form CR, if required, including affiliation schedule.
 - Other statements for the Maine income tax return.
 - 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

MAINE CORPORATE INCOME TAX RETURN



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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.

X 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

17	a.	SEED CAPITAL INVESTMENT TAX CREDIT	1a.	999	999	999	.00
18	b.	JOBS AND INVESTMENT TAX CREDIT CARRYFORWARD	1b.	999	999	999	.00
19	c.	EMPLOYER-ASSISTED DAY CARE CREDIT AND QUALITY CHILD CARE INVESTMENT CREDIT CARRYFORWARD	1c.	999	999	999	.00
20	d.	EMPLOYER-PROVIDED LONG-TERM CARE BENEFITS CREDIT CARRYFORWARD	1d.	999	999	999	.00
21	e.	PINE TREE DEVELOPMENT ZONE REGULAR TAX CREDIT	1e.	999	999	999	.00
22	f.	MAINE CAPITAL INVESTMENT CREDIT	1f.	999	999	999	.00
23	g.	RESEARCH EXPENSE TAX CREDIT	1g.	999	999	999	.00
24	h.	SUPER CREDIT FOR SUBSTANTIALLY INCREASED RESEARCH AND DEVELOPMENT CARRYFORWARD	1h.	999	999	999	.00
25	i.	HIGH-TECHNOLOGY INVESTMENT TAX CREDIT CARRYFORWARD	1i.	999	999	999	.00
26	j.	MINIMUM TAX CREDIT (from Schedule D, line 1e)	1j.	999	999	999	.00
27	k.	EMPLOYER FAMILY AND MEDICAL LEAVE CREDIT	1k.	999	999	999	.00
28	l.	CREDIT FOR EDUCATIONAL OPPORTUNITY	1l.	999	999	999	.00
29	m.	WELLNESS PROGRAM CREDIT	1m.	999	999	999	.00
30	n.	CERTIFIED VISUAL MEDIA PRODUCTION CREDIT	1n.	999	999	999	.00
31	o.	BIOFUEL PRODUCTION TAX CREDIT CARRYFORWARD	1o.	999	999	999	.00
32	p.	MAINE FISHERY INFRASTRUCTURE CREDIT	1p.	999	999	999	.00
33	q.	CREDIT FOR DISABILITY INCOME PROTECTION PLANS	1q.	999	999	999	.00
34	r.	OTHER CREDITS (see instructions)	1r.	999	999	999	.00
35	s.	TOTAL NON-REFUNDABLE CREDITS: (add lines 1a through 1r)	1s.	999	999	999	.00
36	t.	TOTAL TAX (from Form 1120ME, line 7c)	1t.	999	999	999	.00
37	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