

Instructions to accompany the 2022 Maine 1120ME Form and Schedules A, 1S, 1A and C barcode specifications.

**Changes From Last Year Highlighted In Yellow**

Check Boxes are coded as "Data Type" Numerical "N" with a blank being coded as a zero "0" and a check being coded as a one "1".  
 Grid locations given pertain location on the form indicated in the "Source Form and Special Requirements" column.  
 Special requirements for certain fields are provided.  
 More complete guidance is provided in the 2-D Barcode Guidelines available on line at [www.maine.gov/revenue/vendors](http://www.maine.gov/revenue/vendors)

2-D Bar Code location is on Page 1 of the 1120ME form - grid location 21-06 to 29-57.

Updated: 11/16/2022

**MAINE CORPORATE INCOME TAX RETURN FORM 1120ME AND SCHEDULES 1S, A, 1A AND C.**

2-D Field No	FIELD NAME	Data Type	Size	Req'd Field	VALUE	Source Form and Special Requirements	
1	HEADER_VER_NUMBER	AN	2	Y	T1	FTA STANDARD	
2	VENDOR_CDE	N	4	Y	NACTP Assigned	Vendor creating 2D barcode	
3	SOFTWARE_VER	AN	2	Y		Vendor provided	
4	VENDOR_CDE_ME	N	2	Y		Substitute Form Vendor Code Assigned by Maine Revenue Services	
5	STATE_CDE	A	2	Y	ME	USPS Codes	
6	FORM_YR_NUMBER	N	4	Y	2022		Changed Year
7	FORM_CDE	AN	7	Y	1120M22	Maine Corporate Income Tax Return Form 1120ME	Changed Form CDE
8	FORM_VERS_NUM	AN	2	Y	01	This must be advanced with each revision and form needs to be retested and approved to allow processing.	
9	TP_START	N	8	Y	MMDDYYYY	Form 1120ME Pg1. Default to 01012022	Updated Year On Dates
10	TP_END	N	8	Y	MMDDYYYY	Form 1120ME Pg1. Default to 12312022	
11	FORM_990_T	N	1	Y	0 or 1	Form 1120ME Pg1. 1 = checked, 0 = unmarked	
12	ENTITY_ID	N	9	Y		Form 1120ME Pg1.	
13	ST_INCORP	A	2			Form 1120ME Pg1. USPS Codes.	
14	NAME	AN	35	Y		Form 1120ME Pg1.	
15	FED_BUS_CODE	N	6			Form 1120ME Pg1.	
16	ADDRESS	AN	30	Y		Form 1120ME Pg1.	
17	CITY	AN	20	Y		Form 1120ME Pg1.	
18	STATE	A	2	Y		Form 1120ME Pg1. USPS Codes. If non-USA or Canada, use "XX".	
19	ZIP	AN	10			Form 1120ME Pg1.	
20	COUNTRY	A	4	Y		Refer to 2-D Barcode Guidelines for authorized abbreviations	
21	PARENT_FEIN	N	9			Form 1120ME Pg1.	
22	FIRST_NAME	AN	14			Form 1120ME Pg1.	
23	LAST_NAME	AN	15			Form 1120ME Pg1.	
24	H_AREA_CODE	N	3			Form 1120ME Pg1.	
25	HOME_PHONE	N	7			Form 1120ME Pg1.	
26	PL_86-272	N	1	Y	0 or 1	Form 1120ME Pg1. 1 = checked, 0 = unmarked	
27	PT_EIN	N	9			Form 1120ME Pg1.	
28	PT_DIVESTED_ME	N	1	Y	0 or 1	Form 1120ME Pg1. 1 = checked, 0 = unmarked	
29	ADDRESS_CHANGE	N	1	Y	0 or 1	Form 1120ME Pg1. 1 = checked, 0 = unmarked	
30	INITIAL_RETURN	N	1	Y	0 or 1	Form 1120ME Pg1. 1 = checked, 0 = unmarked	
31	AMENDED_RETURN	N	1	Y	0 or 1	Form 1120ME Pg1. 1 = checked, 0 = unmarked	
32	COMBINED_RETURN	N	1	Y	0 or 1	Form 1120ME Pg1. 1 = checked, 0 = unmarked	
33	4	N	1	Y	0 or 1	Form 1120ME Pg1. 1 = checked, 0 = unmarked	
34	4A	N	1	Y	0 or 1	Form 1120ME Pg1. 1 = checked, 0 = unmarked	
35	4B	N	1	Y	0 or 1	Form 1120ME Pg1. 1 = checked, 0 = unmarked	
36	4C	N	1	Y	0 or 1	Form 1120ME Pg1. 1 = checked, 0 = unmarked	
37	5	N	1	Y	0 or 1	Form 1120ME Pg1. 1 = checked, 0 = unmarked	
38	6	N	1	Y	0 or 1	Form 1120ME Pg1. 1 = checked, 0 = unmarked	
39	LINE_A	N	13			Form 1120ME Pg1. Allow negative values.	
40	LINE_B	N	13			Form 1120ME Pg1. Allow negative values.	
41	LINE_1	N	13			Form 1120ME Pg1. Allow negative values.	

42	LINE_2	N	13		Form 1120ME Pg1.
43	LINE_3	N	13		Form 1120ME Pg1.
44	LINE_4	N	13		Form 1120ME Pg1. Allow negative values.
45	LINE_5	N	13		Form 1120ME Pg1. Allow negative values.
46	LINE_6a	N	13		Form 1120ME Pg1. Allow negative values.
47	LINE_6b	N	13		Form 1120ME Pg1. Allow negative values.
48	LINE_6c	N	13		Form 1120ME Pg1. Allow negative values.
49	LINE_7a	N	13		Form 1120ME Pg2.
50	LINE_7b	N	13		Form 1120ME Pg2.
51	LINE_7c	N	13		Form 1120ME Pg2.
52	LINE_7d	N	13		Form 1120ME Pg2.
53	LINE_7e	N	13		Form 1120ME Pg2.
54	LINE_7f	N	13		Form 1120ME Pg2.
55	LINE_7g	N	13		Form 1120ME Pg2. Allow negative values.
56	LINE_8a	N	13		Form 1120ME Pg2.
57	LINE_8b	N	13		Form 1120ME Pg2.
58	FORM_2220ME	N	1	Y 0 or 1	Form 1120ME Pg2. 1 = checked, 0 = unmarked
59	LINE_9	N	13		Form 1120ME Pg2.
60	LINE_10	N	13		Form 1120ME Pg2.
61	LINE_11	N	13		Form 1120ME Pg2.
62	LINE_12a	N	13		Form 1120ME Pg2.
63	LINE_12b	N	13		Form 1120ME Pg2.
64	ACCOUNT_OUTSIDE_US	N	1	Y 0 or 1	Form 1120ME Pg2. 1 = checked, 0 = unmarked
65	LINE_12c	N	9		Form 1120ME Pg2.
66	LINE_12d	N	17		Form 1120ME Pg2.
67	FORM_CDE	AN	7	Y SCHED_A	APPORTIONMENT OF TAX
68	MUTUAL_FUND	N	1	Y 0 or 1	Form 1120ME Pg3. 1 = checked, 0 = unmarked
69	LINE_1A	N	14		Form 1120ME Pg3.
70	LINE_1B	N	14		Form 1120ME Pg3.
71	LINE_1C	N	6	Blank or 6 digits	Form 1120ME Pg3.
72	LINE_2A	N	14		Form 1120ME Pg3.
73	LINE_2B	N	14		Form 1120ME Pg3.
74	LINE_3A	N	14		Form 1120ME Pg3.
75	LINE_3B	N	14		Form 1120ME Pg3.
76	LINE_4	N	13		Form 1120ME Pg3.
77	LINE_5	N	13		Form 1120ME Pg3.
78	LINE_6	N	13		Form 1120ME Pg3.
79	DISCUSS_3RD_PARTY_Y	N	1	Y 0 or 1	Form 1120ME Pg3. 1 = checked, 0 = unmarked
80	PREPARER_SSN_OR_PTIN	AN	9		Form 1120ME Pg3.
81	FORM_CDE	AN	8	Y SCHED_1S	INCOME SUBTRACTION MODIFICATIONS.
82	LINE_1	N	13		Form 1120ME Pg4. Allow negative values.
83	LINE_2	N	13		Form 1120ME Pg4. Allow negative values.
84	LINE_3	N	13		Form 1120ME Pg4. Allow negative values.
85	LINE_4	N	13		Form 1120ME Pg4. Allow negative values.
86	LINE_5	N	13		Form 1120ME Pg4. Allow negative values.
87	LINE_6	N	13		Form 1120ME Pg4. Allow negative values.
88	LINE_7	N	13		Form 1120ME Pg4. Allow negative values.
89	LINE_8	N	13		Form 1120ME Pg4. Allow negative values.
90	LINE_9	N	13		Form 1120ME Pg4. Allow negative values.
91	LINE_10	N	13		Form 1120ME Pg4. Allow negative values.
92	LINE_11	N	13		Form 1120ME Pg4. Allow negative values.
93	LINE_12	N	13		Form 1120ME Pg4. Allow negative values.
94	LINE_13	N	13		Form 1120ME Pg4. Allow negative values.
95	LINE_14	N	13		Form 1120ME Pg4. Allow negative values.
96	LINE_15	N	13		Form 1120ME Pg4. Allow negative values.
97	LINE_16	N	13		Form 1120ME Pg4. Allow negative values.
98	LINE_17	N	13		Form 1120ME Pg4. Allow negative values.
99	LINE_18	N	13		Form 1120ME Pg4. Allow negative values.

Lines 2 & 3  
changed/added.

Lines moved to  
page 3.

New Schedule

Lines 2a - 2v  
moved and  
renumbered.

100	LINE_19	N	13		Form 1120ME Pg4. Allow negative values.
101	LINE_20	N	13		Form 1120ME Pg4. Allow negative values.
102	LINE_21	N	13		Form 1120ME Pg4. Allow negative values.
103	LINE_22	N	13		Form 1120ME Pg4. Allow negative values.
104	FORM_CDE	AN	8	Y SCHED_1A	INCOME ADDITION MODIFICATIONS.
105	LINE_1	N	13		Form 1120ME Pg5. Allow negative values.
106	LINE_2	N	13		Form 1120ME Pg5. Allow negative values.
107	LINE_3	N	13		Form 1120ME Pg5. Allow negative values.
108	LINE_4	N	13		Form 1120ME Pg5. Allow negative values.
109	LINE_5	N	13		Form 1120ME Pg5. Allow negative values.
110	LINE_6	N	13		Form 1120ME Pg5. Allow negative values.
111	LINE_7	N	13		Form 1120ME Pg5. Allow negative values.
112	LINE_8	N	13		Form 1120ME Pg5. Allow negative values.
113	LINE_9	N	13		Form 1120ME Pg5. Allow negative values.
114	LINE_10	N	13		Form 1120ME Pg5. Allow negative values.
115	LINE_11	N	13		Form 1120ME Pg5. Allow negative values.
116	LINE_12	N	13		Form 1120ME Pg5. Allow negative values.
117	LINE_13	N	13		Form 1120ME Pg5. Allow negative values.
118	FORM_CDE	AN	7	Y SCHED_C	TAX CREDITS FOR CORPORATIONS
119	LINE_1a	N	13		Form 1120ME Pg6.
120	LINE_1b	N	13		Form 1120ME Pg6.
121	LINE_1c	N	13		Form 1120ME Pg6.
122	LINE_1d	N	13		Form 1120ME Pg6.
123	LINE_1e	N	13		Form 1120ME Pg6.
124	LINE_1f	N	13		Form 1120ME Pg6.
125	LINE_1g	N	13		Form 1120ME Pg6.
126	LINE_1h	N	13		Form 1120ME Pg6.
127	LINE_1i	N	13		Form 1120ME Pg6.
128	LINE_1j	N	13		Form 1120ME Pg6.
129	LINE_1k	N	13		Form 1120ME Pg6.
130	LINE_1l	N	13		Form 1120ME Pg6.
131	LINE_1m	N	13		Form 1120ME Pg6.
132	LINE_1n	N	13		Form 1120ME Pg6.
133	LINE_1o	N	13		Form 1120ME Pg6.
134	LINE_1p	N	13		Form 1120ME Pg6.
135	LINE_1q	N	13		Form 1120ME Pg6.
136	LINE_1r	N	13		Form 1120ME Pg6.
137	LINE_1s	N	13		Form 1120ME Pg6.
138	LINE_1t	N	13		Form 1120ME Pg6.
139	LINE_2a	N	13		Form 1120ME Pg6.
140	LINE_2b	N	13		Form 1120ME Pg6.
141	LINE_2c	N	13		Form 1120ME Pg6.
142	LINE_2d	N	13		Form 1120ME Pg7.
143	LINE_2e	N	13		Form 1120ME Pg7.
144	LINE_1	N	13	MINIMUM TAX CREDIT	Form 1120ME Pg7.
145	LINE_2	N	13		Form 1120ME Pg7.
146	LINE_3	N	13		Form 1120ME Pg7.
147	LINE_4	N	13		Form 1120ME Pg7.
148	END_OF_FILE		5	Y *EOD*	FTA STANDARD

**New Schedule**

**Lines 3a - 3n  
moved and  
renumbered.**

**Lines 1a - 1d  
moved and  
renumbered.**