

Instructions to accompany the 2023 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: 8/7/2023

**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	2023		Changed Year
7	FORM_CDE	AN	7	Y	1120M23	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 01012023	Updated Year On Dates
10	TP_END	N	8	Y	MMDDYYYY	Form 1120ME Pg1. Default to 12312023	
11	FORM_990_T	N	1	Y	0 or 1	Form 1120ME Pg1.	
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.	
27	PT_EIN	N	9			Form 1120ME Pg1.	
28	PT_DIVESTED_ME	N	1	Y	0 or 1	Form 1120ME Pg1.	
29	ADDRESS_CHANGE	N	1	Y	0 or 1	Form 1120ME Pg1.	
30	INITIAL_RETURN	N	1	Y	0 or 1	Form 1120ME Pg1.	
31	AMENDED_RETURN	N	1	Y	0 or 1	Form 1120ME Pg1.	
32	COMBINED_RETURN	N	1	Y	0 or 1	Form 1120ME Pg1.	
33	4	N	1	Y	0 or 1	Form 1120ME Pg1.	
34	4A	N	1	Y	0 or 1	Form 1120ME Pg1.	
35	4B	N	1	Y	0 or 1	Form 1120ME Pg1.	
36	4C	N	1	Y	0 or 1	Form 1120ME Pg1.	
37	5	N	1	Y	0 or 1	Form 1120ME Pg1.	
38	6	N	1	Y	0 or 1	Form 1120ME Pg1.	
39	LINE_A	N	13			Form 1120ME Pg1.	
40	LINE_B	N	13			Form 1120ME Pg1.	
41	LINE_1	N	13			Form 1120ME Pg1.	
42	LINE_2	N	13			Form 1120ME Pg1.	
43	LINE_3	N	13			Form 1120ME Pg1.	
44	LINE_4	N	13			Form 1120ME Pg1.	
45	LINE_5	N	13			Form 1120ME Pg1.	
46	LINE_6a	N	13			Form 1120ME Pg1.	
47	LINE_6b	N	13			Form 1120ME Pg1.	
48	LINE_6c	N	13			Form 1120ME Pg1.	

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.
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.
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.
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.
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.
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			Schedule 1120SCH1S
83	LINE_2	N	13			Schedule 1120SCH1S
84	LINE_3	N	13			Schedule 1120SCH1S
85	LINE_4	N	13			Schedule 1120SCH1S
86	LINE_5	N	13			Schedule 1120SCH1S
87	LINE_6	N	13			Schedule 1120SCH1S
88	LINE_7	N	13			Schedule 1120SCH1S
89	LINE_8	N	13			Schedule 1120SCH1S
90	LINE_9	N	13			Schedule 1120SCH1S
91	LINE_10	N	13			Schedule 1120SCH1S
92	LINE_11	N	13			Schedule 1120SCH1S
93	LINE_12	N	13			Schedule 1120SCH1S
94	LINE_13	N	13			Schedule 1120SCH1S
95	LINE_14	N	13			Schedule 1120SCH1S
96	LINE_15	N	13			Schedule 1120SCH1S
97	LINE_16	N	13			Schedule 1120SCH1S
98	LINE_17	N	13			Schedule 1120SCH1S
99	LINE_18	N	13			Schedule 1120SCH1S
100	LINE_19	N	13			Schedule 1120SCH1S
101	LINE_20	N	13			Schedule 1120SCH1S
102	LINE_21	N	13			Schedule 1120SCH1S
103	LINE_22	N	13			Schedule 1120SCH1S
104	LINE_23	N	13			Schedule 1120SCH1S
105	FORM_CDE	AN	8	Y	SCHED_1A	INCOME ADDITION MODIFICATIONS.
106	LINE_1	N	13			Schedule 1120SCH1A
107	LINE_2	N	13			Schedule 1120SCH1A
108	LINE_3	N	13			Schedule 1120SCH1A
109	LINE_4	N	13			Schedule 1120SCH1A
110	LINE_5	N	13			Schedule 1120SCH1A
111	LINE_6	N	13			Schedule 1120SCH1A
112	LINE_7	N	13			Schedule 1120SCH1A
113	LINE_8	N	13			Schedule 1120SCH1A
114	LINE_9	N	13			Schedule 1120SCH1A
115	LINE_10	N	13			Schedule 1120SCH1A

116	LINE_11	N	13		Schedule 1120SCH1A	
117	LINE_12	N	13		Schedule 1120SCH1A	Removed Line 13
118	FORM_CDE	AN	7	Y	SCHED_C	TAX CREDITS FOR CORPORATIONS
119	LINE_1a	N	13			Schedule 1120SCHC Pg1.
120	LINE_1b	N	13			Schedule 1120SCHC Pg1.
121	LINE_1c	N	13			Schedule 1120SCHC Pg1.
122	LINE_1d	N	13			Schedule 1120SCHC Pg1.
123	LINE_1e	N	13			Schedule 1120SCHC Pg1.
124	LINE_1f	N	13			Schedule 1120SCHC Pg1.
125	LINE_1g	N	13			Schedule 1120SCHC Pg1.
126	LINE_1h	N	13			Schedule 1120SCHC Pg1.
127	LINE_1i	N	13			Schedule 1120SCHC Pg1.
128	LINE_1j	N	13			Schedule 1120SCHC Pg1.
129	LINE_1k	N	13			Schedule 1120SCHC Pg1.
130	LINE_1l	N	13			Schedule 1120SCHC Pg1.
131	LINE_1m	N	13			Schedule 1120SCHC Pg1.
132	LINE_1n	N	13			Schedule 1120SCHC Pg1.
133	LINE_1o	N	13			Schedule 1120SCHC Pg1.
134	LINE_1p	N	13			Schedule 1120SCHC Pg1.
135	LINE_1q	N	13			Schedule 1120SCHC Pg1.
136	LINE_1r	N	13			Schedule 1120SCHC Pg1.
137	LINE_1s	N	13			Schedule 1120SCHC Pg1.
138	LINE_1t	N	13			Schedule 1120SCHC Pg1.
139	LINE_2a	N	13			Schedule 1120SCHC Pg1.
140	LINE_2b	N	13			Schedule 1120SCHC Pg1.
141	LINE_2c	N	13			Schedule 1120SCHC Pg1.
142	LINE_2d	N	13			Schedule 1120SCHC Pg2.
143	LINE_2e	N	13			Schedule 1120SCHC Pg2.
144	LINE_1	N	13		MIN TAX CREDIT	Schedule 1120SCHC Pg2.
145	LINE_2	N	13			Schedule 1120SCHC Pg2.
146	LINE_3	N	13			Schedule 1120SCHC Pg2.
147	LINE_4	N	13			Schedule 1120SCHC Pg2.
148	END_OF_FILE		5	Y	*EOD*	FTA STANDARD