

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

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

Name of Corporation

999999
Federal Business Code

Address

99 9999999
Federal Employer ID Number

XX
State of
Incorporation

City, Town or Post Office

XX 99999
State ZIP Code

99 9999999
Parent Company Employer ID Number

Contact Person's First Name

Contact Person's Last Name

999 999 9999
Telephone Number

- 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. If so, provide EIN of pass-
through entity:

CHECK APPLICABLE BOXES:

- (1) Initial Return Amended (3) Combined return
Return(2) (Attach Form CR)
(4) Final return
If final, indicate the final business date
(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 3 columns: Description, Amount, 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:

Table with 3 columns: Description, Line Number, Amount. Rows include STATE INCOME TAX REFUNDS, BONUS DEPRECIATION/SECTION 179 EXPENSE RECAPTURE, MEDICAL MARIJUANA BUSINESS EXPENSES, 50% OF APPORTIONABLE SUBPART F INCOME, 80% OF APPORTIONABLE DEFERRED FOREIGN INCOME, 50% OF GLOBAL INTANGIBLE LOW-TAXED INCOME, OTHER, TOTAL SUBTRACTIONS, and LINE 1 MINUS 2o.

ADDITIONS TO FEDERAL TAXABLE INCOME:

Table with 3 columns: Description, Line Number, Amount. Rows include INCOME TAXES, DEFERRED FOREIGN INCOME, PARTICIPATION EXEMPTION DEDUCTION ADD-BACK, GLOBAL INTANGIBLE LOW-TAXED INCOME DEDUCTION ADD-BACK, INTEREST FROM STATE AND MUNICIPAL BONDS, NET OPERATING LOSS ADJUSTMENT, MAINE CAPITAL INVESTMENT CREDIT BONUS DEPRECIATION ADD-BACK, BONUS DEPRECIATION ADD-BACK, OTHER, TOTAL ADDITIONS, and ADJUSTED FEDERAL TAXABLE INCOME.

TAX:

Table with 3 columns: Description, Line Number, Amount. Rows include GROSS TAX, MAINE CORPORATE INCOME TAX, CREDIT RECAPTURE, and TOTAL TAX.

MAINE CORPORATE INCOME TAX RETURN



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PAYMENTS AND CREDITS:

Table with 3 columns: Description, Amount, and 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 999 99 9999. DATE SIGNATURE AND ADDRESS OF PREPARER (INDIVIDUAL OR FIRM) PREPARER'S SSN OR PTIN 999 99 9999

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).....		4.	9.999999
5. GROSS TAX (Form 1120ME, line 6).....		5.	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).....		6.	999 999 999 .00
7. What amount of line 3, column A is TANGIBLE PERSONAL PROPERTY?.....		7.	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](http://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