

2018

MAINE CORPORATE INCOME TAX RETURN
FORM 1120ME



99

For calendar year 2018 or tax year

MM DD YYYY to MM DD YYYY

1800100

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

Name of Corporation

Federal Business Code

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

CHECK APPLICABLE BOXES:

- (1) Initial Return (2) Amended Return (3) Combined return (Attach Form CR)
(4) Final return If final, indicate the final business date and check the appropriate box below:
(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 SUBTRACTIONS FROM FEDERAL TAXABLE INCOME (NONTAXABLE INTEREST, FOREIGN DIVIDEND GROSS-UP, etc.).



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SUBTRACTIONS, cont:

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



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PAYMENTS AND CREDITS:

Table with 4 columns: Line number, 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.

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

13d. Checking Account Number

CORPORATION PRESIDENT'S NAME

SOCIAL SECURITY NUMBER

TREASURER'S NAME

SOCIAL SECURITY NUMBER

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.

Signature and address fields for the preparer, including Date, Officer's Signature, Title, Social Security Number, and 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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1800103

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 *	[Redacted]	.00 ÷	[Redacted]	.00 =	[Redacted]
2. Total Payroll	[Redacted]	.00	[Redacted]	.00	
3. Total Property	[Redacted]	.00	[Redacted]	.00	
4. MAINE APPORTIONMENT FACTOR (line 1, column (C) above)					[Redacted] 4.
5. GROSS TAX (Form 1120ME, line 6).....					[Redacted] .00
6. MAINE CORPORATE INCOME TAX (line 5 x line 4 factor. Enter here and on Form 1120ME, line 7, page 2)					[Redacted] .00
7. What amount of line 3, column A is TANGIBLE PERSONAL PROPERTY?					[Redacted] .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

Table with 4 columns: Line number, Description, Amount, and Total. Rows include SEED CAPITAL INVESTMENT TAX CREDIT, JOBS AND INVESTMENT TAX CREDIT CARRYFORWARD, EMPLOYER-ASSISTED DAY CARE CREDIT AND QUALITY CHILD CARE INVESTMENT CREDIT CARRYFORWARD, EMPLOYER-PROVIDED LONG-TERM CARE BENEFITS CREDIT CARRYFORWARD, PINE TREE DEVELOPMENT ZONE REGULAR TAX CREDIT, MAINE CAPITAL INVESTMENT CREDIT, RESEARCH EXPENSE TAX CREDIT, SUPER CREDIT FOR SUBSTANTIALLY INCREASED RESEARCH AND DEVELOPMENT CARRYFORWARD, HIGH-TECHNOLOGY INVESTMENT TAX CREDIT CARRYFORWARD, MINIMUM TAX CREDIT, EMPLOYER FAMILY AND MEDICAL LEAVE CREDIT, CREDIT FOR EDUCATIONAL OPPORTUNITY, WELLNESS PROGRAM CREDIT, CERTIFIED VISUAL MEDIA PRODUCTION CREDIT, BIOFUEL PRODUCTION TAX CREDIT CARRYFORWARD, MAINE FISHERY INFRASTRUCTURE CREDIT, CREDIT FOR DISABILITY INCOME PROTECTION PLANS, OTHER CREDITS, TOTAL NON-REFUNDABLE CREDITS, TOTAL TAX, and ALLOWABLE NONREFUNDABLE CREDITS.



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Refundable Credits

2.	a.	HISTORIC REHABILITATION CREDIT.....	2a.	[Redacted]	.00
	b.	NEW MARKETS CAPITAL INVESTMENT CREDIT.....	2b.	[Redacted]	.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.	[Redacted]	.00

SCHEDULE D - MINIMUM TAX CREDIT

1.	a.	ALTERNATIVE MINIMUM TAX FOR 2017 (2017 Form 1120ME, Schedule B, line 10c).....	1a.	[Redacted]	.00
	b.	MINIMUM TAX CREDIT CARRYOVER FROM 2017 (2017 Form 1120ME, Schedule D, line 1h).....	1b.	[Redacted]	.00
	c.	AVAILABLE MINIMUM TAX CREDIT (line 1a plus line 1b).....	1c.	[Redacted]	.00
	d.	REGULAR INCOME TAX LIABILITY FOR 2018 (Form 1120ME, line 7a minus all Schedule C credits except minimum tax credit).....	1d.	[Redacted]	.00
	e.	MINIMUM TAX CREDIT: enter the smaller of line 1c or line 1d here and on Schedule C, line 1j.....	1e.	[Redacted]	.00
	f.	Maine minimum tax credit CARRYOVER TO 2019 (line 1c minus line 1e).....	1f.	[Redacted]	.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.				
b.				
c.				
d.				
e.				
f.				
g.				
h.				
i.				
j.				
k.				
l.				
m.				
n.				
o.				
p.				
q.				
r.				
s.				
t.				