

2019

MAINE CORPORATE INCOME TAX RETURN FORM 1120ME



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For calendar year 2019 or tax year

99 99 2019 to 99 99 9999 MM DD YYYY MM DD YYYY

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

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Federal Business Code

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

Name of Corporation

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

Address

99 99999999 Federal Employer ID Number

XX State of Incorporation

XXXXXXXXXXXXXXXXXXXXXXXXXXXX

City, Town or Post Office

XX 99999 99 99999999 State ZIP Code Parent Company Employer ID Number

XXXXXXXXXXXXXXXXXXXX

Contact Person's First Name

XXXXXXXXXXXXXXXXXXXX

Contact Person's Last Name

999 999 9999 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. 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: 99 99999999

(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) 99 999 999 999 .00

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

SUBTRACTIONS FROM FEDERAL TAXABLE INCOME:

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

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

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

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

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

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

g. NET OPERATING LOSS (IRC 172(a)(2) Limitation- see instructions) 99 999 999 999 .00

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



SUBTRACTIONS, cont:

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

TAX:

6. GROSS TAX (from rate schedule on page 7 of instructions) .....	6.	999	999	999	999	.00
7. a. MAINE CORPORATE INCOME TAX (from line 6 above or Schedule A, line 5) .....	7a.	999	999	999	999	.00
b. CREDIT RECAPTURE: (see instructions) .....	7b.	999	999	999	999	.00
c. TOTAL TAX (add lines 7a and 7b) .....	7c.	999	999	999	999	.00

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Federal EIN



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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, If amended, enter payments, If amended, enter overpayments, TOTAL PAYMENTS AND CREDITS, TAX AND CREDITS - TAX DUE OR OVERPAYMENT, Enter PENALTY for underpayment of estimated tax, TOTAL DUE, OVERPAYMENT, Amount of line 12 to be, CREDITED to next year's estimated tax, and REFUNDED.



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 [X] 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  
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 1-6, FOR THE SAME TAXABLE PERIOD.

- Please submit forms in the following order: 1. Pages 1 through 6 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 6.



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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Federal EIN

MAINE CORPORATE INCOME TAX RETURN  
SCHEDULE A - APPORTIONMENT OF TAX

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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).

	(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. GROSS TAX (Form 1120ME, line 6) .....			9 999 999 999 .00
5. MAINE CORPORATE INCOME TAX (line 4 x line line 1 column c factor. Enter here and on Form 1120ME, line 7a) .....			999 999 999 .00
6. 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, 2l, 2m and 2n. 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

SCHEDULE C - See page 5

SCHEDULE D - MINIMUM TAX CREDIT

1. a. MINIMUM TAX CREDIT CARRYOVER FROM 2018 (2018 Form 1120ME, Schedule D, line 1f).....	1a.	999 999 999 .00
b. REGULAR INCOME TAX LIABILITY FOR 2019 (Form 1120ME, line 7a minus all Schedule C credits except minimum tax credit).....	1b.	999 999 999 .00
c. MINIMUM TAX CREDIT: enter the smaller of line 1a or line 1b here and on Schedule C, line 1j .....	1c.	999 999 999 .00
d. Maine minimum tax credit CARRYOVER TO 2020 (line 1a minus line 1c).....	1d.	999 999 999 .00



SCHEDULE C - TAX CREDITS

(Attach worksheets. To get worksheets, see 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 1c).....	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.	RESERVED.....	1p.		.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

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 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