

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 columns for description, amount, and tax amount. Rows include: A. FEDERAL CONSOLIDATED INCOME, B. TENTATIVE TOTAL TAX FILED ON FEDERAL FORM 7004, 1. FEDERAL TAXABLE INCOME, SUBTRACTIONS FROM FEDERAL TAXABLE INCOME: 2a. NONTAXABLE INTEREST, b. FOREIGN DIVIDEND GROSS-UP, c. WORK OPPORTUNITY CREDIT AND EMPOWERMENT ZONE CREDIT DEDUCTIONS, d. INCOME NOT TAXABLE UNDER THE CONSTITUTION OF MAINE OR THE U.S., e. DIVIDENDS FROM CERTAIN AFFILIATED CORPORATIONS, f. NET OPERATING LOSS RECAPTURE, g. INCOME FROM OWNERSHIP INTEREST IN PASS-THROUGH ENTITY FINANCIAL INSTITUTIONS.



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SUBTRACTIONS, cont:

h. STATE INCOME TAX REFUNDS (included in line 1 above) .....	2h.		.00
i. BONUS DEPRECIATION/SECTION 179 EXPENSE RECAPTURE .....	2i.		.00
j. MEDICAL MARIJUANA BUSINESS EXPENSES (see instructions) .....	2j.		.00
k. 50% OF APPORTIONABLE SUBPART F INCOME (see instructions).....	2k.		.00
l. 80% OF APPORTIONABLE DEFERRED FOREIGN INCOME (see instructions) .....	2l.		.00
m. 50% OF GLOBAL INTANGIBLE LOW-TAXED INCOME (see instructions).....	2m.		.00
n. OTHER (see instructions) .....	2n.		.00
o. TOTAL SUBTRACTIONS (add lines 2a through 2n) .....	2o.		.00
3. LINE 1 MINUS 2o. If negative, enter a minus sign in the box to the left of the number .....	3		.00

ADDITIONS TO FEDERAL TAXABLE INCOME:

4 a. INCOME TAXES (imposed by Maine or any other state, attach schedule) .....	4a.		.00
b. DEFERRED FOREIGN INCOME (see instructions) .....	4b.		.00
c. PARTICIPATION EXEMPTION DEDUCTION ADD-BACK (see instructions).....	4c.		.00
d. GLOBAL INTANGIBLE LOW-TAXED INCOME DEDUCTION ADD-BACK (see instructions).....	4d.		.00
e. INTEREST FROM STATE AND MUNICIPAL BONDS (other than Maine).....	4e.		.00
f. NET OPERATING LOSS ADJUSTMENT (see instructions) .....	4f.		.00
g. MAINE CAPITAL INVESTMENT CREDIT BONUS DEPRECIATION ADD-BACK.....	4g.		.00
h. BONUS DEPRECIATION ADD-BACK .....	4h.		.00
i. OTHER (see instructions) .....	4i.		.00
j. TOTAL ADDITIONS (add lines 4a through 4i) .....	4j.		.00
5. ADJUSTED FEDERAL TAXABLE INCOME (add lines 3 and 4j) .....	5.		.00

TAX:

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

MAINE CORPORATE INCOME TAX RETURN



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PAYMENTS AND CREDITS:

8	a. MAINE ESTIMATED TAX PAID .....	8a.		.00
	b. EXTENSION PAYMENT (Form 1120EXT-ME).....	8b.		.00
	c. TAX CREDITS (Schedule C, line 1u plus line 2c).....	8c.		.00
	d. INCOME TAX WITHHELD (from a pass-through entity or from gambling winnings. Enclose Form 1099ME, W-2G, or other supporting documentation) .....	8d.		.00
	e. If amended, enter payments (see instructions) .....	8e.		.00
	f. If amended, enter overpayments (see instructions).....	8f.		.00
	g. TOTAL PAYMENTS AND CREDITS (add lines 8a through 8e and subtract line 8f; if the result is negative, enter a minus sign to the left of the number).....	8g.		.00
9.	<b>TAX AND CREDITS - TAX DUE OR OVERPAYMENT</b>			
	a. If line 7c is greater than line 8g, subtract line 8g from line 7c and enter the <b>TAX DUE</b> .....	9a.		.00
	b. If line 8g is greater than line 7c subtract line 7c from line 8g and enter the <b>OVERPAYMENT</b> .....	9b.		.00
10.	Enter <b>PENALTY</b> for underpayment of estimated tax (attach Form 2220ME).....	10.		.00
11.	<b>TOTAL DUE</b> If you completed line 9a, OR line 9b is less than line 10, enter the total due. Pay in full with return. You may be required to make payments electronically. See instructions or Rule 102. Make check payable to <b>Treasurer, State of Maine</b> .....	11.		.00
12.	<b>OVERPAYMENT</b> If the amount on line 9b exceeds the amount on line 10, subtract the amount on line 10 from line 9b and complete line 13 .....	12.		.00
13.	Amount of line 12 to be:			
13a.	<b>CREDITED</b> to next year's estimated tax		.00	
		13b.	<b>REFUNDED</b>	.00



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. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
DATE	OFFICER'S SIGNATURE	TITLE	SOCIAL SECURITY NUMBER
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
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 1-5, 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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Federal EIN

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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 *	[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 columns for line number, description, and amount. 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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Federal EIN

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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.				