

2019

MAINE CORPORATE INCOME TAX RETURN
FORM 1120ME



99

For calendar year
2019 or tax year

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

1900100

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

Name of Corporation

999999

Federal Business Code

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

X

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

Address

99 9999999

Federal Employer ID Number

State of
Incorporation

XX

XXXXXXXXXXXXXXXXXXXXXXXXXXXX

City, Town or Post Office

XX

State ZIP Code

99999

99 9999999
Parent Company Employer ID Number

XXXXXXXXXXXXXXXXXXXX

Contact Person's First Name

XXXXXXXXXXXXXXXXXXXX

Contact Person's Last Name

999

Telephone Number

999 9999

ELECTRONIC FILING & PAYMENT REQUIREMENTS

X

Check this box if your address has
changed.

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.

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.

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 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:

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(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) A. 99 999 999 999 .00

B. TENTATIVE TOTAL TAX FILED ON FEDERAL FORM 7004 B. 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 1. 99 999 999 999 .00

SUBTRACTIONS FROM FEDERAL TAXABLE INCOME:

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

b. FOREIGN DIVIDEND GROSS-UP 2b. 99 999 999 999 .00

c. WORK OPPORTUNITY CREDIT AND EMPOWERMENT ZONE CREDIT DEDUCTIONS
(attach federal Form 5884 and/or Form 8844, as appropriate) 2c. 99 999 999 999 .00

d. INCOME NOT TAXABLE UNDER THE CONSTITUTION OF MAINE OR THE U.S. 2d. 99 999 999 999 .00

e. DIVIDENDS FROM CERTAIN AFFILIATED CORPORATIONS
(limitations - see instructions) 2e. 99 999 999 999 .00

f. NET OPERATING LOSS RECAPTURE (see instructions) 2f. 99 999 999 999 .00

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

h. INCOME FROM OWNERSHIP INTEREST IN PASS-THROUGH ENTITY
FINANCIAL INSTITUTIONS (subject to Maine franchise tax) 2h. 99 999 999 999 .00

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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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PAYMENTS AND CREDITS:

Table with 3 columns: Description, Code, Amount. Rows include MAINE ESTIMATED TAX PAID, EXTENSION PAYMENT, TAX CREDITS, INCOME TAX WITHHELD, and TOTAL PAYMENTS AND CREDITS.

TAX AND CREDITS - TAX DUE OR OVERPAYMENT

Table with 3 columns: Description, Code, Amount. Rows include calculations for tax due, penalty for underpayment, and overpayment.



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.

Form fields for routing number (13c) and checking account number (13d).

Form fields for Corporation President's Name, Treasurer's Name, and Company's Web Site Address, along with Social Security Numbers.

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.

Form fields for Date, Officer's Signature, Title, and Preparer's Information.

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.

- Instructions for filing: 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.



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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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).

Table with 4 columns: (A) Within Maine, (B) Everywhere, (C) Apportionment Factor, and a calculation column. Rows include Total Sales, Payroll, Property, GROSS TAX, MAINE CORPORATE INCOME TAX, and Tangible Personal Property.

*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

Table with 4 columns: Description, Line Number, and Amount. Rows include MINIMUM TAX CREDIT CARRYOVER FROM 2018, REGULAR INCOME TAX LIABILITY FOR 2019, MINIMUM TAX CREDIT, and Maine minimum tax credit CARRYOVER TO 2020.

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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

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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