

2019

MAINE CORPORATE INCOME TAX RETURN
FORM 1120ME



99

For calendar year
2019 or tax year

to

MM DD YYYY MM DD YYYY

1900100

Check if you filed
federal Form 990-T,
1120-C or 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. 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").

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

A. FEDERAL CONSOLIDATED INCOME (federal Form 1120, line 30) A. .00

B. TENTATIVE TOTAL TAX FILED ON FEDERAL FORM 7004 B. .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 number1. .00

SUBTRACTIONS FROM FEDERAL TAXABLE INCOME:

2. a. NONTAXABLE INTEREST2a. .00

b. FOREIGN DIVIDEND GROSS-UP2b. .00

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

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

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

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

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

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



Federal EIN

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SUBTRACTIONS, cont:

i. STATE INCOME TAX REFUNDS (included in line 1 above)	2i.	.00
j. BONUS DEPRECIATION/SECTION 179 EXPENSE RECAPTURE	2j.	.00
k. MEDICAL MARIJUANA BUSINESS EXPENSES (see instructions)	2k.	.00
l. 50% OF APPORTIONABLE SUBPART F INCOME (see instructions)	2l.	.00
m. 80% OF APPORTIONABLE DEFERRED FOREIGN INCOME (see instructions)	2m.	.00
n. 50% OF GLOBAL INTANGIBLE LOW-TAXED INCOME (see instructions)	2n.	.00
o. OTHER (see instructions)	2o.	.00
p. TOTAL SUBTRACTIONS (add lines 2a through 2o)	2p.	.00
3. LINE 1 MINUS 2p. 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 5)	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:

Table with 3 columns: Line number, Description, and Amount. Includes rows for 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, and CREDITED to next year's estimated tax.



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.

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





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.

Check if using an alternate apportionment as provided by 36 M.R.S. § 5211(17).

Table with 4 columns: Description, (A) Within Maine, (B) Everywhere, (C) Apportionment Factor. Rows include Total Sales*, Total Payroll, Total 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, Sub-description, Line number, 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

Table with 3 columns: 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, RESERVED, CREDIT FOR DISABILITY INCOME PROTECTION PLANS, OTHER CREDITS, TOTAL NON-REFUNDABLE CREDITS, TOTAL TAX, and ALLOWABLE NONREFUNDABLE CREDITS.

Refundable Credits

Table with 3 columns: Line number, Description, and Amount. Rows include HISTORIC REHABILITATION CREDIT, NEW MARKETS CAPITAL INVESTMENT CREDIT, and TOTAL REFUNDABLE CREDITS.



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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.