



**For calendar year  
2009 or tax year**

# MAINE CORPORATE INCOME TAX RETURN

## FORM 1120ME



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Check if you filed federal Form 990-T ☐

Name of Corporation

Federal Business code

State of

Address

Federal Employer ID Number

Incorporation

City, Town, or Post Office

State

ZIP Code

Parent Company Employer ID No.

Contact Person's First Name

Contact Person's Last Name

Telephone Number

**CHECK APPLICABLE BOXES:** (1) ☐ Initial return (2) ☐ Final return (3) ☐ Change of name/address (4) ☐ Combined return (**Attach Form CR**)  
 (5) ☐ Member of an affiliated group filing a separate return. **To amend your return, you must file 2009 Form 1120X-ME**



A.	FEDERAL CONSOLIDATED INCOME (federal Form 1120, line 30)	A	_____, _____, _____, _____	.00
1.	FEDERAL TAXABLE INCOME (federal Form 1120, line 30. If filing a combined report, from Maine Form CR, page 1, line 20). If negative, enter a minus sign to the left of the number	1	_____, _____, _____, _____	.00
2.	SUBTRACTIONS:			
a.	NONTAXABLE INTEREST	2a	_____, _____, _____, _____	.00
b.	FOREIGN DIVIDEND GROSS-UP	2b	_____, _____, _____, _____	.00
c.	WORK OPPORTUNITY CREDIT AND EMPOWERMENT ZONE CREDIT DEDUCTION (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
g.	INCOME FROM OWNERSHIP INTEREST IN PASS-THROUGH ENTITY FINANCIAL INSTITUTIONS subject to Maine franchise tax (see instructions)	2g	_____, _____, _____, _____	.00
h.	STATE INCOME TAX REFUNDS included in line 1 above	2h	_____, _____, _____, _____	.00
i.	BONUS DEPRECIATION/SECTION 179 EXPENSE RECAPTURE (see instructions)	2i	_____, _____, _____, _____	.00
j.	OTHER (see instructions)	2j	_____, _____, _____, _____	.00
k.	TOTAL SUBTRACTIONS (add lines 2a through 2j)	2k	_____, _____, _____, _____	.00
3.	LINE 1 MINUS LINE 2k. If negative, enter a minus sign in the box to the left of the number	3	_____, _____, _____, _____	.00
4.	ADDITIONS:			
a.	INCOME TAXES imposed by Maine or any other state (attach schedule)	4a	_____, _____, _____, _____	.00
b.	UNRELATED EXPENSES (attach schedule)	4b	_____, _____, _____, _____	.00
c.	INTEREST FROM STATE AND MUNICIPAL BONDS other than Maine	4c	_____, _____, _____, _____	.00
d.	NET OPERATING LOSS ADJUSTMENT	4d	_____, _____, _____, _____	.00
e.	DISCHARGE OF INDEBTEDNESS DEFERRED FOR FEDERAL TAX PURPOSES	4e	_____, _____, _____, _____	.00
f.	BONUS DEPRECIATION / SECTION 179 EXPENSE ADD-BACK (see instructions)	4f	_____, _____, _____, _____	.00
g.	OTHER (see instructions)	4g	_____, _____, _____, _____	.00
h.	TOTAL ADDITIONS (add lines 4a through 4g)	4h	_____, _____, _____, _____	.00



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5. <b>ADJUSTED FEDERAL TAXABLE INCOME</b> (add lines 3 and 4h).....		5	_____, _____, _____, _____	<b>.00</b>
6. <b>TAX:</b>				
<b>GROSS TAX</b> (see tax rates on page 6).....		6	_____, _____, _____, _____	<b>.00</b>
7. a. <b>MAINE CORPORATE INCOME TAX</b> (from line 6 above or Schedule A, line 17. See instructions).....		7a	_____, _____, _____, _____	<b>.00</b>
b. <b>MINIMUM TAX:</b> Schedule B, line 28c (attach federal Form 4626).....		7b	_____, _____, _____, _____	<b>.00</b>
c. <b>TOTAL TAX</b> (add lines 7a and 7b).....		7c	_____, _____, _____, _____	<b>.00</b>
8. <b>PAYMENTS AND CREDITS:</b>				
a. <b>MAINE ESTIMATED TAX PAID</b> .....		8a	_____, _____, _____, _____	<b>.00</b>
b. <b>EXTENSION PAYMENT</b> (Form 1120EXT-ME).....		8b	_____, _____, _____, _____	<b>.00</b>
c. <b>OTHER CREDITS</b> Schedule C, page 4, line 29o.....		8c	_____, _____, _____, _____	<b>.00</b>
d. <b>INCOME TAX WITHHELD</b> from a pass-through entity or gambling winnings ..... (enclose Form 1099ME, W-2G, or other supporting documentation)		8d	_____, _____, _____, _____	<b>.00</b>
e. <b>REFUNDABLE HISTORIC REHABILITATION CREDIT</b> .....		8e	_____, _____, _____, _____	<b>.00</b>
f. <b>TOTAL PAYMENTS AND CREDITS</b> (add lines 8a through 8e).....		8f	_____, _____, _____, _____	<b>.00</b>
9. a. If line 7c is greater than line 8f, enter <b>TAX BALANCE DUE</b> ... 9a		9a	_____, _____, _____, _____	<b>.00</b>
b. Enter <b>PENALTY</b> for underpayment of estimated tax (attach Form 2220ME)..... 9b		9b	_____, _____, _____, _____	<b>.00</b>
c. <b>TOTAL AMOUNT DUE</b> (add lines 9a and 9b). Pay in full with return. You may be required to make payments electronically. See instructions or Rule 102. (Please make check payable to <b>Treasurer, State of Maine</b> )..... 9c		9c	_____, _____, _____, _____	<b>.00</b>
 <b>Use EZ Pay at</b> <b>maine.gov/revenue</b> Check here if Form 2220ME block 5.a. is checked. <input type="checkbox"/>				
10. If line 8f is greater than line 7c, enter <b>OVERPAYMENT</b> .....		10	_____, _____, _____, _____	<b>.00</b>
11. Amount of line 10 to be:				
a. <b>CREDITED</b> to next year's estimated tax.....		11a	_____, _____, _____, _____	<b>.00</b>
b. <b>REFUNDED</b> .....		11b	_____, _____, _____, _____	<b>.00</b>
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 1-4, FOR THE SAME TAXABLE PERIOD.				
Please submit forms in the following order:		 File return with: Maine Revenue Services P.O. Box 1062 Augusta, ME 04332-1062		
1. Pages 1 through 4 of Form 1120ME, as required.		<div style="border: 1px solid black; padding: 5px; text-align: right;"> <b>Office use only</b>          LG          _____       </div>		
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 4.				



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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 B, 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 here if the taxpayer is a mutual fund service provider electing to use the special apportionment formula under 36 MRSA § 5212(2).

	(A) Within Maine	(B) Everywhere	(C) Apportionment Factor Line 12, Col. (A)/Col. (B) Rounded to 6 Decimals
12. Total Sales	<input type="text"/>	<input type="text"/>	<input type="text"/>
13. Total Payroll	<input type="text"/>	<input type="text"/>	
14. Total Property	<input type="text"/>	<input type="text"/>	
15. MAINE APPORTIONMENT FACTOR - from line 12, column (C) above			<input type="text"/>
16. GROSS TAX from page 2, line 6			<input type="text"/> .00
17. MAINE CORPORATE INCOME TAX (line 16 x line 15 factor). Enter here and on line 7a, page 2			<input type="text"/> .00
18. What amount of line 14, column A is TANGIBLE PERSONAL PROPERTY?			<input type="text"/> .00

**SCHEDULE B - MINIMUM TAX**  
(Attach federal Form 4626)

19.	FEDERAL ALTERNATIVE MINIMUM TAXABLE INCOME	(Federal Form 4626, line 7. If negative, enter a minus sign in the space to the left of the total)								.00
20.	MODIFICATIONS	(see instructions for Schedule B) (if negative, enter a minus sign in the space to the left of the total)								.00
21.	TENTATIVE ALTERNATIVE MINIMUM TAXABLE INCOME	(combine lines 19 and 20. If zero or less, enter zero and stop here. You have no alternative minimum tax for this year.)								.00
22.	EXEMPTION	(see instructions)								.00
23.	ADJUSTED TENTATIVE ALTERNATIVE MINIMUM TAXABLE INCOME	(line 21 less line 22)								.00
24.	APPORTIONMENT FACTOR	(see instructions)		.						.00
25.	ALTERNATIVE MINIMUM TAXABLE INCOME	(line 23 multiplied by line 24)								.00
26.	TENTATIVE MINIMUM TAX	(line 25 multiplied by 5.4% [0.054])								.00
27.	INCOME TAX	(page 2, line 7a)								.00
28a.	ALTERNATIVE MINIMUM TAX PRIOR TO PINE TREE DEVELOPMENT ZONE CREDIT	(line 26 minus line 27)								.00
28b.	PINE TREE DEVELOPMENT ZONE CREDIT	(from credit application worksheet)								.00
28c.	ALTERNATIVE MINIMUM TAX	(line 28a minus line 28b). Enter here and on page 2, line 7b. (If less than zero, enter zero)								.00



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**SCHEDULE C - OTHER CREDITS**(Attach worksheets. To get worksheets, see [www.maine.gov/revenue/forms](http://www.maine.gov/revenue/forms))

29. a. MAINE SEED CAPITAL TAX CREDIT (Credit Claimed _____) ) .....	Amount Used	29a	_____, _____, _____	.00
b. JOBS AND INVESTMENT TAX CREDIT (Credit Claimed _____) ) .....	Amount Used	29b	_____, _____, _____	.00
c. EMPLOYER-ASSISTED DAY CARE TAX CREDIT AND QUALITY CHILD CARE INVESTMENT CREDIT (Credit Claimed _____) ) .....	Amount Used	29c	_____, _____, _____	.00
d. EMPLOYER-PROVIDED LONG-TERM CARE BENEFITS CREDIT (Policy # _____) (Credit Claimed _____) ) .....	Amount Used	29d	_____, _____, _____	.00
e. PINE TREE DEVELOPMENT ZONE CREDIT (from Credit Application Worksheet) .....	Amount Used	29e	_____, _____, _____	.00
f. BIOFUEL PRODUCTION CREDIT (Credit Claimed _____) ) .....	Amount Used	29f	_____, _____, _____	.00
g. RESEARCH EXPENSE TAX CREDIT (Credit Claimed _____) ) .....	Amount Used	29g	_____, _____, _____	.00
h. SUPER RESEARCH AND DEVELOPMENT CREDIT (Credit Claimed _____) ) .....	Amount Used	29h	_____, _____, _____	.00
i. HIGH-TECHNOLOGY INVESTMENT TAX CREDIT (Credit Claimed _____) ) .....	Amount Used	29i	_____, _____, _____	.00
j. MINIMUM TAX CREDIT (Credit Claimed _____) ) .....	Amount Used	29j	_____, _____, _____	.00
k. CREDIT FOR DEPENDENT HEALTH BENEFITS PAID (Credit Claimed _____) ) .....	Amount Used	29k	_____, _____, _____	.00
l. CREDIT FOR EDUCATIONAL OPPORTUNITY (Credit Claimed _____) ) .....	Amount Used	29l	_____, _____, _____	.00
m. NONREFUNDABLE HISTORIC REHABILITATION CREDIT (Credit Claimed _____) ) .....	Amount Used	29m	_____, _____, _____	.00
n. OTHER (Credit Name _____) (Credit Claimed _____) ) .....	Amount Used	29n	_____, _____, _____	.00
o. TOTAL: Add lines a through n, enter result here and on page 2, line 8c. (Credit limited to the tax liability on page 2, line 7a).....		29o	_____, _____, _____	.00

**SCHEDULE D - MINIMUM TAX CREDIT**

30. a. NET STATE MINIMUM TAX FOR 2008 (2008 Form 1120ME, Schedule B, line 28c) .....		30a	_____, _____, _____	.00
b. MINIMUM TAX CREDIT CARRYOVER FROM 2008 (2008 Form 1120ME, Schedule D, line 30h) .....	PLUS	30b	_____, _____, _____	.00
c. LINE A PLUS LINE B .....	=	30c	_____, _____, _____	.00
d. REGULAR INCOME TAX LIABILITY FOR 2009 (page 2, line 7a less allowable credits - all Schedule C credits except minimum tax credit) .....		30d	_____, _____, _____	.00
e. TENTATIVE MINIMUM TAX FOR 2009 (Schedule B, line 26).....	MINUS	30e	_____, _____, _____	.00
f. LINE D MINUS LINE E (if zero or less, enter zero) .....	=	30f	_____, _____, _____	.00
g. STATE MINIMUM TAX CREDIT: enter the smaller of line c or line f here and on Schedule C, line 29j) .....		30g	_____, _____, _____	.00
h. Maine minimum tax credit CARRYOVER TO 2010 (line c minus line g) .....		30h	_____, _____, _____	.00