

2013 TAX RETURN FILING INSTRUCTIONS

U.S. CORPORATION INCOME TAX RETURN

FOR THE YEAR ENDING

December 31, 2013

Prepared for	Ms. Lynette Parr Down East Community Condominium Assn. 11 Hospital Drive Machias, ME 04654
Prepared by	Berry Dunn McNeil & Parker, LLC P.O. Box 1100 Portland, ME 04104-1100
To be signed and dated by	The appropriate corporate officer(s).
Amount of tax	Total tax \$ 0 Less: payments and credits \$ 0 Plus: other amount \$ 0 Plus: interest and penalties \$ 0 No pmt required \$
Overpayment	Credited to your estimated tax \$ 0 Other amount \$ 0 Refunded to you \$ 0
Make check payable to	Not applicable
Mail tax return and check (if applicable) to	This return has qualified for electronic filing. After you have reviewed the return for accuracy, please sign, date and return Form 8879-C to our office. We will transmit your return electronically to the IRS, and no further action is required.
Return must be mailed on or before	Return federal Form 8879-C to us by March 17, 2014.
Special Instructions	

COPY FOR YOUR RECORDS

U.S. Corporation Income Tax Return

For calendar year 2013 or tax year

OMB No. 1545-0123

2013

Department of the Treasury
Internal Revenue Service

beginning _____, ending _____

Information about Form 1120 and its separate instructions is at www.irs.gov/form1120.

A Check if: 1a Consolidated return (attach Form 851) <input type="checkbox"/> b Life/nonlife consolidated return <input type="checkbox"/> 2 Personal holding co. (attach Sch. PH) <input type="checkbox"/> 3 Personal service corp. (see instructions) <input type="checkbox"/> 4 Schedule M-3 attached <input type="checkbox"/>	TYPE OR PRINT	Name DOWN EAST COMMUNITY CONDOMINIUM ASSOCIATION	B Employer identification number 46-4163934
		Number, street, and room or suite no. If a P.O. box, see instructions. 11 HOSPITAL DRIVE	C Date incorporated 03/29/2013
		City or town, state, or province, country and ZIP or foreign postal code MACHIAS, ME 04654	D Total assets (see instructions) \$ 0.
		E Check if: (1) <input checked="" type="checkbox"/> Initial return (2) <input type="checkbox"/> Final return (3) <input type="checkbox"/> Name change (4) <input type="checkbox"/> Address change	

Income	1a Gross receipts or sales	1a	7,239.
	b Returns and allowances	1b	
	c Balance. Subtract line 1b from line 1a	1c	7,239.
	2 Cost of goods sold (attach Form 1125-A)	2	
	3 Gross profit. Subtract line 2 from line 1c	3	7,239.
	4 Dividends (Schedule C, line 19)	4	
	5 Interest	5	
	6 Gross rents	6	
	7 Gross royalties	7	
	8 Capital gain net income (attach Schedule D (Form 1120))	8	
	9 Net gain or (loss) from Form 4797, Part II, line 17 (attach Form 4797)	9	
10 Other income (attach statement)	10		
11 Total income. Add lines 3 through 10	11	7,239.	
Deductions (See instructions for limitations on deductions.)	12 Compensation of officers (attach Form 1125-E)	12	
	13 Salaries and wages (less employment credits)	13	
	14 Repairs and maintenance	14	245.
	15 Bad debts	15	
	16 Rents	16	
	17 Taxes and licenses	17	
	18 Interest	18	
	19 Charitable contributions	19	
	20 Depreciation from Form 4562 not claimed on Form 1125-A or elsewhere on return (attach Form 4562)	20	
	21 Depletion	21	
	22 Advertising	22	
	23 Pension, profit-sharing, etc., plans	23	
	24 Employee benefit programs	24	
	25 Domestic production activities deduction (attach Form 8903)	25	
	26 Other deductions (attach statement) SEE STATEMENT 1	26	6,994.
	27 Total deductions. Add lines 12 through 26	27	7,239.
	28 Taxable income before net operating loss deduction and special deductions. Subtract line 27 from line 11	28	0.
29a Net operating loss deduction (see instructions)	29a		
b Special deductions (Schedule C, line 20)	29b		
c Add lines 29a and 29b	29c		
Tax, Refundable Credits, and Payments	30 Taxable income. Subtract line 29c from line 28 (see instructions)	30	0.
	31 Total tax (Schedule J, Part I, line 11)	31	0.
	32 Total payments and refundable credits (Schedule J, Part II, line 21)	32	
	33 Estimated tax penalty (see instructions). Check if Form 2220 is attached <input type="checkbox"/>	33	
	34 Amount owed. If line 32 is smaller than the total of lines 31 and 33, enter amount owed	34	0.
	35 Overpayment. If line 32 is larger than the total of lines 31 and 33, enter amount overpaid	35	
	36 Enter amount from line 35 you want: Credited to 2014 estimated tax <input type="checkbox"/> Refunded <input checked="" type="checkbox"/>	36	

Sign Here
 Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.
 Signature of officer: *[Signature]* Date: 1/31/14 Title: CFO
 May the IRS discuss this return with the preparer shown below? Yes No

Paid Preparer Use Only	Print/type preparer's name BARBARA J. MCGUAN, CPA	Preparer's signature BARBARA J. MCGUAN,	Date 03/07/14	Check if self-employed <input type="checkbox"/>	PTIN P00219457
	Firm's name BERRY DUNN MCNEIL & PARKER, LLC			Firm's EIN 01-0523282	
Firm's address P.O. BOX 1100 PORTLAND, ME 04104-1100			Phone no. (207) 775-2387		

Schedule C Dividends and Special Deductions (see instructions)	(a) Dividends received	(b) %	(c) Special deductions (a) x (b)
1 Dividends from less-than-20%-owned domestic corporations (other than debt-financed stock)		70	
2 Dividends from 20%-or-more-owned domestic corporations (other than debt-financed stock)		80	
3 Dividends on debt-financed stock of domestic and foreign corporations		see instructions	
4 Dividends on certain preferred stock of less-than-20%-owned public utilities		42	
5 Dividends on certain preferred stock of 20%-or-more-owned public utilities		48	
6 Dividends from less-than-20%-owned foreign corporations and certain FSCs		70	
7 Dividends from 20%-or-more-owned foreign corporations and certain FSCs		80	
8 Dividends from wholly owned foreign subsidiaries		100	
9 Total. Add lines 1 through 8			
10 Dividends from domestic corporations received by a small business investment company operating under the Small Business Investment Act of 1958		100	
11 Dividends from affiliated group members		100	
12 Dividends from certain FSCs		100	
13 Dividends from foreign corporations not included on lines 3, 6, 7, 8, 11, or 12			
14 Income from controlled foreign corporations under subpart F (attach Form(s) 5471)			
15 Foreign dividend gross-up			
16 IC-DISC and former DISC dividends not included on lines 1, 2, or 3			
17 Other dividends			
18 Deduction for dividends paid on certain preferred stock of public utilities			
19 Total dividends. Add lines 1 through 17. Enter here and on page 1, line 4			
20 Total special deductions. Add lines 9, 10, 11, 12, and 18. Enter here and on page 1, line 29b			

Schedule J Tax Computation and Payment (see instructions)

Part I - Tax Computation

1	Check if the corporation is a member of a controlled group (attach Schedule O (Form 1120))	<input type="checkbox"/>	
2	Income tax. Check if a qualified personal service corporation (see instructions)	<input type="checkbox"/>	0.
3	Alternative minimum tax (attach Form 4626)		
4	Add lines 2 and 3		0.
5a	Foreign tax credit (attach Form 1118)	5a	
5b	Credit from Form 8834 (see instructions)	5b	
5c	General business credit (attach Form 3800)	5c	
5d	Credit for prior year minimum tax (attach Form 8827)	5d	
5e	Bond credits from Form 8912	5e	
6	Total credits. Add lines 5a through 5e	6	
7	Subtract line 6 from line 4	7	0.
8	Personal holding company tax (attach Schedule PH (Form 1120))	8	
9a	Recapture of investment credit (attach Form 4255)	9a	
9b	Recapture of low-income housing credit (attach Form 8611)	9b	
9c	Interest due under the look-back method-completed long-term contracts (attach Form 8697)	9c	
9d	Interest due under the look-back method-income forecast method (attach Form 8866)	9d	
9e	Alternative tax on qualifying shipping activities (attach Form 8902)	9e	
9f	Other (see instructions - attach statement)	9f	
10	Total. Add lines 9a through 9f	10	
11	Total tax. Add lines 7, 8, and 10. Enter here and on page 1, line 31	11	0.

Part II - Payments and Refundable Credits

12	2012 overpayment credited to 2013	12	
13	2013 estimated tax payments	13	
14	2013 refund applied for on Form 4466	14	()
15	Combine lines 12, 13, and 14	15	
16	Tax deposited with Form 7004	16	
17	Withholding (see instructions)	17	
18	Total payments. Add lines 15, 16, and 17	18	
19	Refundable credits from:		
a	Form 2439	19a	
b	Form 4136	19b	
c	Form 8827, line 8c	19c	
d	Other (attach statement - see instructions)	19d	
20	Total credits. Add lines 19a through 19d	20	
21	Total payments and credits. Add lines 18 and 20. Enter here and on page 1, line 32	21	

Schedule K Other Information (see instructions)

1	Check accounting method: a <input type="checkbox"/> Cash b <input checked="" type="checkbox"/> Accrual c <input type="checkbox"/> Other (specify) ▶	Yes	No
2	See the instructions and enter the:		
a	Business activity code no. ▶ 531310		
b	Business activity ▶ CONDO ASSOCIATION		
c	Product or service ▶ MANAGEMENT SERVICES		
3	Is the corporation a subsidiary in an affiliated group or a parent-subsidary controlled group? If "Yes," enter name and EIN of the parent corporation ▶ DOWN EAST COMMUNITY HOSPITAL 01-0263198	X	
4	At the end of the tax year:		
a	Did any foreign or domestic corporation, partnership (including any entity treated as a partnership), trust, or tax-exempt organization own directly 20% or more, or own, directly or indirectly, 50% or more of the total voting power of all classes of the corporation's stock entitled to vote? If "Yes," complete Part I of Schedule G (Form 1120) (attach Schedule G)	X	
b	Did any individual or estate own directly 20% or more, or own, directly or indirectly, 50% or more of the total voting power of all classes of the corporation's stock entitled to vote? If "Yes," complete Part II of Schedule G (Form 1120) (attach Schedule G)		X

Schedule K Other Information continued (see instructions)

	Yes	No
5 At the end of the tax year, did the corporation:		
a Own directly 20% or more, or own, directly or indirectly, 50% or more of the total voting power of all classes of stock entitled to vote of any foreign or domestic corporation not included on Form 851 , Affiliations Schedule? For rules of constructive ownership, see instructions		X
If "Yes," complete (i) through (iv) below.		

(i) Name of Corporation	(ii) Employer Identification Number (if any)	(iii) Country of Incorporation	(iv) Percentage Owned in Voting Stock

b Own directly an interest of 20% or more, or own, directly or indirectly, an interest of 50% or more in any foreign or domestic partnership (including an entity treated as a partnership) or in the beneficial interest of a trust? For rules of constructive ownership, see instructions		X
If "Yes," complete (i) through (iv) below.		

(i) Name of Entity	(ii) Employer Identification Number (if any)	(iii) Country of Organization	(iv) Maximum Percentage Owned in Profit, Loss, or Capital

6 During this tax year, did the corporation pay dividends (other than stock dividends and distributions in exchange for stock) in excess of the corporation's current and accumulated earnings and profits? (See sections 301 and 316.)		X
If "Yes," file Form 5452 , Corporate Report of Nondividend Distributions.		
If this is a consolidated return, answer here for the parent corporation and on Form 851 for each subsidiary.		

7 At any time during the tax year, did one foreign person own, directly or indirectly, at least 25% of (a) the total voting power of all classes of the corporation's stock entitled to vote or (b) the total value of all classes of the corporation's stock?		X
For rules of attribution, see section 318. If "Yes," enter:		
(i) Percentage owned ▶ _____ and (ii) Owner's country ▶ _____		
(c) The corporation may have to file Form 5472 , Information Return of a 25% Foreign-Owned U.S. Corporation or a Foreign Corporation Engaged in a U.S. Trade or Business. Enter the number of Forms 5472 attached ▶ _____		

8 Check this box if the corporation issued publicly offered debt instruments with original issue discount		<input type="checkbox"/>
If checked, the corporation may have to file Form 8281 , Information Return for Publicly Offered Original Issue Discount Instruments.		

9 Enter the amount of tax-exempt interest received or accrued during the tax year ▶ \$ _____		
--	--	--

10 Enter the number of shareholders at the end of the tax year (if 100 or fewer) ▶ <u>1</u>		
---	--	--

11 If the corporation has an NOL for the tax year and is electing to forego the carryback period, check here		<input type="checkbox"/>
If the corporation is filing a consolidated return, the statement required by Regulations section 1.1502-21(b)(3) must be attached or the election will not be valid.		

12 Enter the available NOL carryover from prior tax years (do not reduce it by any deduction on line 29a.) ▶ \$ _____		
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13 Are the corporation's total receipts (page 1, line 1a, plus lines 4 through 10) for the tax year and its total assets at the end of the tax year less than \$250,000?	X	
If "Yes," the corporation is not required to complete Schedules L, M-1, and M-2. Instead, enter the total amount of cash distributions and the book value of property distributions (other than cash) made during the tax year. ▶ \$ <u>0.</u>		

14 Is the corporation required to file Schedule UTP (Form 1120), Uncertain Tax Position Statement (see instructions)?		X
If "Yes," complete and attach Schedule UTP.		

15a Did the corporation make any payments in 2013 that would require it to file Form(s) 1099?		X
b If "Yes," did or will the corporation file required Forms 1099?		

16 During this tax year, did the corporation have an 80% or more change in ownership, including a change due to redemption of its own stock?		X
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17 During or subsequent to this tax year, but before the filing of this return, did the corporation dispose of more than 65% (by value) of its assets in a taxable, non-taxable, or tax deferred transaction?		X
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18 Did the corporation receive assets in a section 351 transfer in which any of the transferred assets had a fair market basis or fair market value of more than \$1 million?		X
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Schedule L Balance Sheets per Books	Beginning of tax year		End of tax year	
	(a)	(b)	(c)	(d)
Assets				
1 Cash				
2a Trade notes and accounts receivable				
b Less allowance for bad debts	()		()	
3 Inventories				
4 U.S. government obligations				
5 Tax-exempt securities				
6 Other current assets (att. stmt.)				
7 Loans to shareholders				
8 Mortgage and real estate loans				
9 Other investments (att. stmt.)				
10a Buildings and other depreciable assets				
b Less accumulated depreciation	()		()	
11a Depletable assets				
b Less accumulated depletion	()		()	
12 Land (net of any amortization)				
13a Intangible assets (amortizable only)				
b Less accumulated amortization	()		()	
14 Other assets (att. stmt.)				
15 Total assets		0.		0.
Liabilities and Shareholders' Equity				
16 Accounts payable				
17 Mortgages, notes, bonds payable in less than 1 year				
18 Other current liabilities (att. stmt.)				
19 Loans from shareholders				
20 Mortgages, notes, bonds payable in 1 year or more				
21 Other liabilities (att. stmt.)				
22 Capital stock: a Preferred stock				
b Common stock				
23 Additional paid-in capital				
24 Retained earnings - Appropriated (attach statement)				
25 Retained earnings - Unappropriated				
26 Adjustments to shareholders' equity (attach statement)				
27 Less cost of treasury stock		()		()
28 Total liabilities and shareholders' equity		0.		0.

Schedule M-1 Reconciliation of Income (Loss) per Books With Income per Return
 Note: Schedule M-3 required instead of Schedule M-1 if total assets are \$10 million or more - see instructions

1 Net income (loss) per books	0.	7 Income recorded on books this year not included on this return (itemize): Tax-exempt interest \$ _____	
2 Federal income tax per books			
3 Excess of capital losses over capital gains			
4 Income subject to tax not recorded on books this year (itemize): _____		8 Deductions on this return not charged against book income this year (itemize): a Depreciation \$ _____ b Charitable contributions \$ _____	
5 Expenses recorded on books this year not deducted on this return (itemize): a Depreciation \$ _____ b Charitable contributions \$ _____ c Travel and entertainment \$ _____		9 Add lines 7 and 8	
6 Add lines 1 through 5	0.	10 Income (page 1, line 28) - line 6 less line 9	0.

Schedule M-2 Analysis of Unappropriated Retained Earnings per Books (Line 25, Schedule L)

1 Balance at beginning of year		5 Distributions: a Cash _____ b Stock _____ c Property _____	
2 Net income (loss) per books	0.	6 Other decreases (itemize): _____	
3 Other increases (itemize): _____		7 Add lines 5 and 6	
4 Add lines 1, 2, and 3	0.	8 Balance at end of year (line 4 less line 7)	0.

RM 1120

OTHER DEDUCTIONS

STATEMENT 1

DESCRIPTION

AMOUNT

ALLOCATED EXPENSES

2,454.

INSURANCE EXPENSE

489.

PURCHASED SERVICES

1,069.

UTILITIES EXPENSE

2,982.

TOTAL TO FORM 1120, LINE 26

6,994.

2013 TAX RETURN FILING INSTRUCTIONS

MAINE FORM 1120ME

FOR THE YEAR ENDING

December 31, 2013

Prepared for	Ms. Lynette Parr Down East Community Condominium Assn. 11 Hospital Drive Machias, ME 04654
Prepared by	Berry Dunn McNeil & Parker, LLC P.O. Box 1100 Portland, ME 04104-1100
To be signed and dated by	Not applicable
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Overpayment	Credited to your estimated tax \$ 0.00 Other amount \$ 0.00 Refunded to you \$ 0.00
Make check payable to	Not applicable
Mail tax return and check (if applicable) to	This return has qualified for electronic filing. Please review your return for completeness and accuracy. We will then transmit your return electronically to the ME DOR.
Return must be mailed on or before	Return federal Form 8879-C to us by March 17, 2014.
Special Instructions	Do not mail the paper copy of the return to the ME DOR.

COPY FOR YOUR RECORDS

2013

For calendar year 2013 or tax year

MAINE CORPORATE INCOME TAX RETURN FORM 1120ME



04

2013 to

MM DD YYYY MM DD YYYY

DOWN EAST COMMUNITY CONDOMINI
Name of Corporation

531310 Federal Business Code
Check if you filed federal Form 990-T State of

11 HOSPITAL DRIVE
Address

46 4163934 ME
Federal Employer ID Number Incorporation

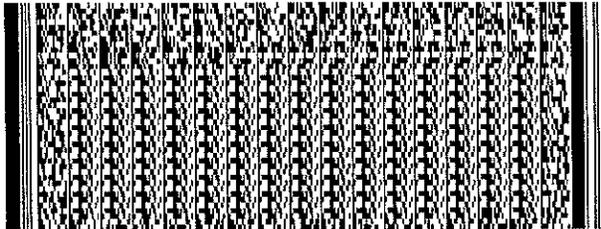
MACHIAS
City, Town or Post Office

ME 04654
State ZIP Code Parent Company Employer ID No.

LYNETTE
Contact Person's First Name

PARR
Contact Person's Last Name

207 255 3356
Telephone Number



Check here if you are claiming an exemption from the Maine corporate income tax pursuant to PL 86-272.

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 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 APPLICABLE BOXES:

(4)

Final return. If final, check appropriate box below.

(1) X Initial return

Ceased doing business in Maine

Date

(2) Change of name/address

Dissolved

Date

(5)

(3) Combined return (Attach Form CR)

Merged, acquired or reorganized

Date

(6)

Successor EIN

Member of an affiliated group filing a separate return

Based on a pro-forma federal return

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 number 1 .00

SUBTRACTIONS:

2a. NONTAXABLE INTEREST 2a .00

b. FOREIGN DIVIDEND GROSS-UP 2b .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 2f .00

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



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Federal EIN

SUBTRACTIONS, cont:

h.	STATE INCOME TAX REFUNDS included in line 1 above	2h	.00
i.	BONUS DEPRECIATION / SECTION 179 EXPENSE RECAPTURE	2i	.00
j.	OTHER (see instructions)	2j	.00
k.	TOTAL SUBTRACTIONS (add lines 2a through 2j)	2k	.00
3.	LINE 1 MINUS 2k. If negative, enter a minus sign in the box to the left of the number	3	.00

ADDITIONS:

4a.	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.	MAINE CAPITAL INVESTMENT CREDIT BONUS DEPRECIATION ADD-BACK	4e	.00
f.	BONUS DEPRECIATION ADD-BACK	4f	.00
g.	OTHER (see instructions)	4g	.00
h.	TOTAL ADDITIONS (add lines 4a through 4g)	4h	.00
5.	ADJUSTED FEDERAL TAXABLE INCOME (add lines 3 and 4h)	5	0 .00

TAX:

6.	GROSS TAX (from rate schedule on page 6 of instructions)	6	0 .00
7a.	MAINE CORPORATE INCOME TAX (from line 6 above or Schedule A, line 17)	7a	0 .00
b.	ALTERNATIVE MINIMUM TAX: (from Schedule B, line 28c - attach federal Form 4626)	7b	0 .00
c.	TOTAL TAX (add lines 7a and 7b)	7c	0 .00

PAYMENTS AND CREDITS:

8a.	MAINE ESTIMATED TAX PAID	8a	.00
b.	EXTENSION PAYMENT (Form 1120EXT-ME)	8b	.00
c.	TAX CREDITS Schedule C, line 29o (may not exceed tax on line 7a)	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.	REFUNDABLE HISTORIC REHABILITATION CREDIT (attach worksheet)	8e	.00
f.	TOTAL PAYMENTS AND CREDITS (add lines 8a through 8e)	8f	.00



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Federal EIN

Use EZ Pay at
maine.gov/revenue

Check here if
Form 2220ME
block 5a is checked.

9a. If line 7c is greater than line 8f, enter TAX BALANCE DUE	9a	.00	
b. Enter PENALTY for underpayment of estimated tax (attach Form 2220ME)	9b	.00	
c. TOTAL AMOUNT DUE (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 Treasurer, State of Maine)	9c		.00
10. If line 8f minus line 9b is greater than line 7c, enter OVERPAYMENT	10		.00
11. Amount of line 10 to be:			
a. CREDITED to next year's estimated tax		.00	11b. REFUNDED .00

REFUND DEPOSITED DIRECTLY TO YOUR CHECKING ACCOUNT (\$10,000 or less). SEE INSTRUCTIONS.

Check this box if this refund will go to an account outside the United States

11c. Routing Number

11d. 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.

3/11/14
DATE

[Signature]
OFFICER'S SIGNATURE

CFO

TITLE

SOCIAL SECURITY NUMBER

03 07 14
DATE

BERRY DUNN MCNEIL & PARKER, LLC
PORTLAND, ME 04104-1100
SIGNATURE AND ADDRESS OF PREPARER (INDIVIDUAL OR FIRM)

P00219457
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 5 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: If not enclosing a check, MAIL RETURN TO:

CCH
355211
10-08-13

Treasurer, State of Maine
and MAIL WITH RETURN TO:
MAINE REVENUE SERVICES
P.O. BOX 1065
AUGUSTA, ME 04332-1065

MAINE REVENUE SERVICES
P.O. BOX 1064
AUGUSTA, ME 04332-1064



46 4163934

Federal EIN

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 you are using an alternate apportionment as provided by 36 M.R.S.A. § 5211(17) or if you are a mutual fund service provider electing to use the special apportionment formula under 36 M.R.S.A. § 5212(2).

Table with 3 columns: (A) Within Maine, (B) Everywhere, (C) Apportionment Factor. Rows include Total Sales, Payroll, Property, MAINE APPORTIONMENT FACTOR, GROSS TAX, MAINE CORPORATE INCOME TAX, and TANGIBLE PERSONAL PROPERTY.

SCHEDULE B - ALTERNATIVE MINIMUM TAX

(Attach federal Form 4626)

Table with 2 columns: Description, Amount. Rows include FEDERAL ALTERNATIVE MINIMUM TAXABLE INCOME, MODIFICATIONS, TENTATIVE ALTERNATIVE MINIMUM TAXABLE INCOME, EXEMPTION, ADJUSTED TENTATIVE ALTERNATIVE MINIMUM TAXABLE INCOME, APPORTIONMENT FACTOR, ALTERNATIVE MINIMUM TAXABLE INCOME, TENTATIVE MINIMUM TAX, MAINE CORPORATE INCOME TAX, and PINE TREE DEVELOPMENT ZONE CREDIT.



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Federal EIN

SCHEDULE C - TAX CREDITS

(Attach worksheets. To get worksheets, see www.maine.gov/revenue/forms.)

29a.	SEED CAPITAL INVESTMENT TAX CREDIT	29a	.00
b.	JOBS AND INVESTMENT TAX CREDIT	29b	.00
c.	EMPLOYER-ASSISTED DAY CARE CREDIT AND QUALITY CHILD CARE INVESTMENT CREDIT	29c	.00
d.	EMPLOYER-PROVIDED LONG-TERM CARE BENEFITS CREDIT	29d	.00
e.	PINE TREE DEVELOPMENT ZONE REGULAR TAX CREDIT	29e	.00
f.	MAINE CAPITAL INVESTMENT CREDIT	29f	.00
g.	RESEARCH EXPENSE TAX CREDIT	29g	.00
h.	SUPER CREDIT FOR SUBSTANTIALLY INCREASED RESEARCH AND DEVELOPMENT	29h	.00
i.	HIGH-TECHNOLOGY INVESTMENT TAX CREDIT	29i	.00
j.	MINIMUM TAX CREDIT (from Schedule D, line 30g)	29j	.00
k.	CREDIT FOR DEPENDENT HEALTH BENEFITS PAID	29k	.00
l.	CREDIT FOR EDUCATIONAL OPPORTUNITY	29l	.00
m.	CREDIT FOR REHABILITATION OF HISTORIC PROPERTIES PLACED IN SERVICE PRIOR TO 2008	29m	.00
n.	OTHER CREDITS (Credit Name) ...	29n	.00
o.	TOTAL: Add lines 29a through 29n, enter result here and on line 8c. (Credit limited to the tax liability on line 7a)	29o	.00

SCHEDULE D - MINIMUM TAX CREDIT

30a.	ALTERNATIVE MINIMUM TAX FOR 2012 (2012 Form 1120ME, Schedule B, line 28c)	30a	.00
b.	MINIMUM TAX CREDIT CARRYOVER FROM 2012 (2012 Form 1120ME, Schedule D, line 30h)	30b	.00
c.	AVAILABLE MINIMUM TAX CREDIT (line 30a plus line 30b)	30c	.00
d.	REGULAR INCOME TAX LIABILITY FOR 2013 (line 7a minus all Schedule C credits except minimum tax credit)	30d	.00
e.	TENTATIVE MINIMUM TAX (Schedule B, line 26)	30e	.00
f.	MINIMUM TAX CREDIT LIMIT (line 30d minus line 30e - if zero or less, enter zero)	30f	.00
g.	MINIMUM TAX CREDIT: enter the smaller of line 30c or line 30f here and on Schedule C, line 29j	30g	.00
h.	Maine minimum tax credit CARRYOVER TO 2014 (line 30c minus line 30g)	30h	.00

1120ME

PROFORMA FORM 4626 WORKSHEET
ALTERNATIVE MINIMUM TAX

STATEMENT 1

7	FEDERAL ALTERNATIVE MINIMUM TAXABLE INCOME ADD: MAINE INCOME MODIFICATIONS	
	TENTATIVE ALTERNATIVE MINIMUM TAXABLE INCOME	
8	EXEMPTION PHASE-OUT COMPUTATION (IF LINE 7 IS \$310,000 OR MORE, SKIP LINES 8A AND 8B AND ENTER -0- ON LINE 8C):	
8A	SUBTRACT \$150,000 FROM LINE 7. IF ZERO OR LESS, ENTER -0-	0.
8B	MULTIPLY LINE 8A BY 25% (.25)	0.
8C	EXEMPTION. SUBTRACT LINE 8B FROM \$40,000. IF ZERO OR LESS, ENTER -0-	40,000.
9	SUBTRACT LINE 8C FROM LINE 7. IF ZERO OR LESS, ENTER -0- TOTAL TO FORM 1120ME PAGE 3, LINE 23	