2015

MAINE CORPORATE INCOME TAX RETURN
FORM 1120ME

99

1400100

For calendar year
2015 or tax year

99 99 2015 to 99 99 9999
MM DD YYYY MM DD YYYY

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX
Name of Corporation

999999
Federal Business Code

Check if you filed federal Form 990-T X

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX
Address

99 9999999
Federal Employer ID Number

XX
State of Incorporation

XXXXXXXXXXXXXXXXXXXX
City, Town or Post Office

XX
State

99999
ZIP Code

99 9999999
Parent Company Employer ID Number

XXXXXXXXXXXXXXX
Contact Person's First Name

XXXXXXXXXXXXXXX
Contact Person's Last Name

999 999 9999
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 the 2015 Maine return 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 and a detailed explanation of why filing electronically poses a significant hardship. 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").

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

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.
99 9999999

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.

CHECK APPLICABLE BOXES:

(1) X Initial Return

(2) X Change of name/address

(3) X Combined return (Attach Form CR)

(4) X Final return.
If final, check appropriate box below.

X Ceased doing business in Maine
Date _____

X Dissolved
Date _____

X Merged, acquired or reorganized
Date _____
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**	2f.	99 999 999 999 .00
g. **INCOME FROM OWNERSHIP INTEREST IN PASS-THROUGH ENTITY FINANCIAL INSTITUTIONS** (subject to Maine franchise tax)	2g.	99 999 999 999 .00

MAINE CORPORATE INCOME TAX RETURN

99 9999999
Federal EIN

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SUBTRACTIONS, cont:

	h. **STATE INCOME TAX REFUNDS** (included in line 1 above)	2h.	99 999 999 999 .00
	i. **BONUS DEPRECIATION/SECTION 179 EXPENSE RECAPTURE**	2i.	99 999 999 999 .00
	j. **OTHER** (see instructions)	2j.	99 999 999 999 .00
	k. **TOTAL SUBTRACTIONS** (add lines 2a through 2j)	2k.	99 999 999 999 .00
3.	LINE 1 MINUS 2k. 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. **RESERVED**	4b.	99 999 999 999 .00
	c. **INTEREST FROM STATE AND MUNICIPAL BONDS** (other than Maine)	4c.	99 999 999 999 .00
	d. **NET OPERATING LOSS ADJUSTMENT**	4d.	99 999 999 999 .00
	e. **MAINE CAPITAL INVESTMENT CREDIT BONUS DEPRECIATION ADD-BACK**	4e.	99 999 999 999 .00
	f. **BONUS DEPRECIATION ADD-BACK**	4f.	99 999 999 999 .00
	g. **OTHER** (see instructions)	4g.	99 999 999 999 .00
	h. **TOTAL ADDITIONS** (add lines 4a through 4g)	4h.	99 999 999 999 .00
5.	**ADJUSTED FEDERAL TAXABLE INCOME** (add lines 3 and 4h)	5.	99 999 999 999 .00

TAX:

6.	**GROSS TAX** (from rate schedule on page 6 of instructions)	6.	9 999 999 999 .00
7	a. **MAINE CORPORATE INCOME TAX** (from line 6 above or Schedule A, line 17)	7a.	999 999 999 .00
	b. **ALTERNATIVE MINIMUM TAX:** (from Schedule B, line 28c - attach federal Form 4626)	7b.	999 999 999 .00
	c. **TOTAL TAX** (add lines 7a and 7b)	7c.	999 999 999 .00

PAYMENTS AND CREDITS:

8	a. **MAINE ESTIMATED TAX PAID**	8a.	999 999 999 .00
	b. **EXTENSION PAYMENT** (Form 1120EXT-ME)	8b.	999 999 999 .00
	c. **NON-REFUNDABLE TAX CREDITS** (Schedule C, line 29o, may not exceed tax on line 7a plus any recapture amounts included on line 7b)	8c.	999 999 999 .00
	d. **INCOME TAX WITHHELD** (from a pass-through entity or from gambling winnings. Enclose Form 1099ME, W-2G, or other supporting documentation)	8d.	999 999 999 .00
	e. **REFUNDABLE CREDITS** (Schedule C, Line 30c)	8e.	999 999 999 .00
	f. **TOTAL PAYMENTS AND CREDITS** (add lines 8a through 8e)	8f.	999 999 999 .00

FORM 1120ME - Page 3 **2015** **99**

MAINE CORPORATE INCOME TAX RETURN

99 9999999
Federal EIN

1400102

Use EZ Pay at maine.gov/revenue

9 a. If line 7c is greater than line 8f, enter **TAX BALANCE DUE**. 9a. 999 999 999 .00

b. Enter **PENALTY** for underpayment of estimated tax (attach Form 2220ME) ..... 9b. 999 999 999 .00

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

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. (make check payable to **Treasurer, State of Maine**).....9c. 999 999 999 .00

10. If line 8f minus line 9b is greater than line 7c, enter **OVERPAYMENT**..... 10. 999 999 999 .00

11. Amount of line 10 to be:

a. **CREDITED** to next year's estimated tax 999 999 999 .00 11b. **REFUNDED** 999 999 999 .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 X

11c. Routing Number 999999999

11d. Checking Account Number 99999999999999999

CORPORATION PRESIDENT'S NAME SOCIAL SECURITY NUMBER 999 99 9999

TREASURER'S NAME SOCIAL SECURITY NUMBER 999 99 9999

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 999 99 9999

DATE SIGNATURE AND ADDRESS OF PREPARER (INDIVIDUAL OR FIRM) PREPARER'S SSN OR PTIN 999 99 9999

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:
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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99 9999999
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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.

X 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 12, Col. (A)/Col. (B) Rounded to 6 Decimals
12. Total Sales	999 999 999 999 .00	÷	999 999 999 999 .00	=	. 9.999999
13. Total Payroll	999 999 999 999 .00		999 999 999 999 .00		
14. Total Property	999 999 999 999 .00		999 999 999 999 .00		

15. **MAINE APPORTIONMENT FACTOR** (line 12, column (C) above) 15. 9.999999

16. **GROSS TAX** (from page 2, line 6) ..... 16. 9 999 999 999 .00

17. **MAINE CORPORATE INCOME TAX** (line 16 x line 15 factor. Enter here and on line 7a, page 2) ..... 17. 999 999 999 .00

18. What amount of line 14, column A is **TANGIBLE PERSONAL PROPERTY?** ..... 18. 999 999 999 999 .00

SCHEDULE B - ALTERNATIVE 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) ..... 19. 99 999 999 999 .00

20. **MODIFICATIONS** (if negative, enter a minus sign in the space to the left of the total) ..... 20. 99 999 999 999 .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.) ..... 21. 99 999 999 999 .00

22. **EXEMPTION** (see instructions) ..... 22. 99 999 .00

23. **ADJUSTED TENTATIVE ALTERNATIVE MINIMUM TAXABLE INCOME** (line 21 minus line 22) ..... 23. 99 999 999 999 .00

24. **APPORTIONMENT FACTOR** (round to 6 decimals. If 100%, enter 1.000000.) ..... 24. 9 . 999999

25. **ALTERNATIVE MINIMUM TAXABLE INCOME** (line 23 multiplied by line 24) ..... 25. 99 999 999 999 .00

26. **TENTATIVE MINIMUM TAX** (line 25 multiplied by 5.4% [0.054]) ..... 26. 99 999 999 999 .00

27. **MAINE CORPORATE INCOME TAX** (line 7a) ..... 27. 99 999 999 999 .00

28. a. **ALTERNATIVE MINIMUM TAX PRIOR TO PINE TREE DEVELOPMENT ZONE CREDIT** (line 26 minus line 27) ..... 28a. 99 999 999 999 .00

b. **PINE TREE DEVELOPMENT ZONE ALTERNATIVE MINIMUM TAX CREDIT** (from credit application worksheet) ..... 28b. 99 999 999 999 .00

c. **ALTERNATIVE MINIMUM TAX** (line 28a minus line 28b). Enter here and on line 7b. (If less than zero, enter zero) ..... 28c. 99 999 999 999 .00

MAINE CORPORATE INCOME TAX RETURN

99 9999999
Federal EIN

1400104

SCHEDULE C - TAX CREDITS

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

Non-refundable Credits

29.	a.	**SEED CAPITAL INVESTMENT TAX CREDIT**	29a.	999 999 999 .00
	b.	**JOBS AND INVESTMENT TAX CREDIT**	29b.	999 999 999 .00
	c.	**EMPLOYER-ASSISTED DAY CARE CREDIT AND QUALITY CHILD CARE INVESTMENT CREDIT**	29c.	999 999 999 .00
	d.	**EMPLOYER-PROVIDED LONG-TERM CARE BENEFITS CREDIT**	29d.	999 999 999 .00
	e.	**PINE TREE DEVELOPMENT ZONE REGULAR TAX CREDIT**	29e.	999 999 999 .00
	f.	**MAINE CAPITAL INVESTMENT CREDIT**	29f.	999 999 999 .00
	g.	**RESEARCH EXPENSE TAX CREDIT**	29g.	999 999 999 .00
	h.	**SUPER CREDIT FOR SUBSTANTIALLY INCREASED RESEARCH AND DEVELOPMENT**	29h.	999 999 999 .00
	i.	**HIGH-TECHNOLOGY INVESTMENT TAX CREDIT**	29i.	999 999 999 .00
	j.	**MINIMUM TAX CREDIT (from Schedule D, line 31g)**	29j.	999 999 999 .00
	k.	**CREDIT FOR DEPENDENT HEALTH BENEFITS PAID**	29k.	999 999 999 .00
	l.	**CREDIT FOR EDUCATIONAL OPPORTUNITY**	29l.	999 999 999 .00
	m.	**WELLNESS PROGRAM CREDIT**	29m.	999 999 999 .00
	n.	**OTHER CREDITS (Credit Name)** _____	29n.	999 999 999 .00
	o.	**TOTAL NON-REFUNDABLE CREDITS:** (add lines 29a through 29n, enter result here and on line 8c. Credit limited to the tax liability on line 7a and the amount of recapture included in line 7b)	29o.	999 999 999 .00

Refundable Credits

30.	a.	**HISTORIC REHABILITATION CREDIT**	30a.	999 999 999 .00
	b.	**NEW MARKETS CAPITAL INVESTMENT CREDIT**	30b.	999 999 999 .00
	c.	**TOTAL REFUNDABLE CREDITS**: (add lines 30a and 30b, enter result here and on line 8e)	30c.	999 999 999 .00

MAINE CORPORATE INCOME TAX RETURN

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1400105

SCHEDULE D - MINIMUM TAX CREDIT

31. a.	**ALTERNATIVE MINIMUM TAX FOR 2014** (2014 Form 1120ME, Schedule B, line 28c)	31a.	999 999 999 .00
b.	**MINIMUM TAX CREDIT CARRYOVER FROM 2014** (2014 Form 1120ME, Schedule D, line 31h)	31b.	999 999 999 .00
c.	**AVAILABLE MINIMUM TAX CREDIT** (line 31a plus line 31b)	31c.	999 999 999 .00
d.	**REGULAR INCOME TAX LIABILITY FOR 2015** (line 7a minus all Schedule C credits except minimum tax credit)	31d.	999 999 999 .00
e.	**TENTATIVE MINIMUM TAX** (Schedule B, line 26)	31e.	999 999 999 .00
f.	**MINIMUM TAX CREDIT LIMIT** (line 31d minus line 31e - if zero or less, enter zero)	31f.	999 999 999 .00
g.	**MINIMUM TAX CREDIT:** enter the smaller of line 31c or line 31f here and on Schedule C, line 29j	31g.	999 999 999 .00
h.	Maine minimum tax credit **CARRYOVER TO 2016** (line 31c minus line 31g)	31h.	999 999 999 .00