Form 1120X-ME **2015**

MAINE AMENDED CORPORATE INCOME TAX RETURN

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1400600

For calendar year 2015 or tax year 01 01 **2015** **to** 12 31 2015
MM DD YYYY MM DD YYYY

USE THIS FORM **ONLY** FOR TAX YEAR **2015**

MaineTEST corp3
Name of Corporation

789456
Federal Business code

51 Commerce Drive
Address

004620112
Federal Employer ID Number

ME
State of Incorporation

Augusta
City, Town or Post Office

ME
State

04330
ZIP Code

004621212
Parent Company Employer ID Number

Jane
Contact Person's First Name

Smithtest
Contact Person's Last Name

287 1234567
Telephone Number

REASON FOR CHANGE :

(1) ✔ IRS change
(2) Net operating loss
(3) Federal amended 1120X
(4) ✔ Accounting change
(5) Other (attach explanation)
(6) Member of an affiliated group filing a separate return
(7) Combined return (attach Form CR)

ELECTRONIC SERVICES

Maine Revenue Services provides electronic services for filing income tax returns and making payments. Original corporate returns are required to be filed electronically using the Modernized E-File program if the taxpayer has total assets of $10 million or more as of the last day of the tax year. MRS also accepts ACH credit and debit payments.

For more information, select Electronic Services at www.maine.gov/revenue.

	A. Original	B. Adjustment		C. Correct Amount
A. FEDERAL CONSOLIDATED INCOME if filing as part of a federal consolidated return .....A.			A.	738568912.00
1. FEDERAL TAXABLE INCOME If negative, enter a minus sign in the box to the left of the number .. 1.			1.	738568912.00
2. **SUBTRACTIONS FROM FEDERAL TAXABLE INCOME:** a. **NONTAXABLE INTEREST** ..... 2a.			2a.	.00
b. **FOREIGN DIVIDEND GROSS-UP**..... 2b.			2b.	224748.00
c. **WORK OPPORTUNITY CREDIT AND EMPOWERMENT ZONE CREDIT DEDUCTIONS** (attach federal Form 5884 or Form 8844) ..... 2c.			2c.	2588708.00
d. **INCOME NOT TAXABLE UNDER THE CONSTITUTION OF MAINE OR THE U.S.** ..... 2d.			2d.	.00
e. **DIVIDENDS FROM CERTAIN AFFILIATED CORPORATIONS** (limitations - see instructions) ..... 2e.			2e.	2579005.00
f. **NET OPERATING LOSS RECAPTURE** (limitations - see instructions)..... 2f.			2f.	.00
g. **INCOME FROM OWNERSHIP INTEREST IN PASS-THROUGH FINANCIAL ENTITIES** (subject to Maine franchise tax) ..... 2g.			2g.	.00
h. **STATE INCOME TAX REFUNDS** (included in line 1 above) ..... 2h.			2h.	.00
i. **BONUS DEPRECIATION / SECTION 179 EXPENSE RECAPTURE** (see instructions) ..... 2i.			2i.	112338233.00
j. **OTHER** (see instructions) ..... 2j.			2j.	.00
k. **TOTAL SUBTRACTIONS** (add lines 2a through 2j) ..... 2k.			2k.	11730694.00

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	A Original	B Adjustment		C Correct Amount
3. **LINE 1 MINUS LINE 2K. If negative, enter** a minus sign in the box to the left of the number ..... 3.			3.	620838218.00
4. **ADDITIONS TO FEDERAL TAXABLE INCOME:** a. **INCOME TAXES imposed by Maine or any other state** (attach schedule) ..... 4a.			4a.	63907099.00
b. **RESERVED**..... 4b.			4b.	.00
c. **INTEREST FROM STATE AND MUNICIPAL BONDS** other than Maine ..... 4c.			4c.	.00
d. **NET OPERATING LOSS ADJUSTMENT**..... 4d.			4d.	90964725.00
e. **RESERVED**..... 4e.			4e.	.00
f. **RESERVED**..... 4f.			4f.	90529857.00
g. **OTHER**..... 4g.			4g.	5514256.00
h. **TOTAL ADDITIONS** (add lines 4a through 4g) ..... 4h.			4h.	250915937.00
TAX:				
5. ADJUSTED FEDERAL TAXABLE INCOME (add lines 3 and 4h) ..... 5.			5.	871754155.00
6. GROSS TAX (see instructions) ..... 6.			6.	77844739.00
7 a. MAINE CORPORATE INCOME TAX (from line 6 above or Schedule A, line 17 See instructions) ..... 7a.			7a.	444649.00
b. ALTERNATIVE MINIMUM TAX (from Schedule B, line 28c - attach federal Form 4626) ..... 7b.			7b.	.00
c. TOTAL TAX (add lines 7a and 7b) ..... 7c.			7c.	444649.00

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8. **PAYMENTS AND CREDITS:**

a. **MAINE ESTIMATED TAX PAID** ..... 8a. .00

b. **EXTENSION PAYMENT** (Form 1120EXT-ME) ..... 8b. .00

c. **PAYMENT WITH ORIGINAL RETURN AND ADDITIONAL PAYMENTS** after return was filed ..... 8c. .00

d. **TAX CREDITS** (Schedule C, line 29o) ..... 8d. 8d. .00

e. **PASS-THROUGH ENTITY WITHHOLDING** or withholding from gambling winnings (attach Forms 1099ME or W2G) ..... 8e. 8e. .00

f. **REFUNDABLE CREDITS** (Schedule C, line 30c) 8f. 8f. .00

g. **TOTAL PAYMENTS AND CREDITS** (add lines 8a through 8f) ..... 8g. 8g. .00

h. **OVERPAYMENT** on original return or as previously adjusted (enter as a positive number) ..... 8h. .00

9. **LINE 8g MINUS LINE 8h** ..... 9. .00

10a. If line 7c is greater than line 9, enter the difference as **TAX DUE** ..... 10a. .00

b. **PENALTY FOR UNDERPAYMENT** - attach Form 2220ME ..... 10b. 10b. .00

c. **TOTAL AMOUNT DUE** (line 10a plus line 10b) - Remit payment with return. (Make check payable to Treasurer, State of Maine) . ..... 10c. .00

11. If line 9 is greater than line 7c, enter amount to be **REFUNDED** ..... 11. .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 .....

Routing Number

Checking Account Number

CORPORATION PRESIDENT'S NAME

TREASURER'S NAME

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

If enclosing a check, make check payable to: ***Treasurer, State of Maine*** **and MAIL WITH RETURN TO:** MAINE REVENUE SERVICES, PO BOX 1065 AUGUSTA, ME 04332-1065.
If not enclosing a check, MAIL RETURN TO: MAINE REVENUE SERVICES, PO BOX 1064 AUGUSTA, ME 04332-1064.

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SCHEDULE A - APPORTIONMENT OF TAX

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Check here if this has been amended: **Check here if this is as originally reported or previously adjusted:**

Do not complete this schedule if 100% of your business activity is attributable to Maine.

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 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	96340635.00	÷	16867598372.00	=	.005712
13. Total Payroll	5765569.00		2054004488.00		
14. Total Property	45813400.00		10664575597.00		

15. **MAINE APPORTIONMENT FACTOR** - from line 12, column (C) above	15.	.05712
16. **GROSS TAX** from page 2, line 6	16.	77844739.00
17. **MAINE CORPORATE INCOME TAX** (line 16 x line 15 factor)	17.	444649.00
18. What amount of line 14, column A is **TANGIBLE PERSONAL PROPERTY?**	18.	15376467.00

SCHEDULE B - ALTERNATIVE MINIMUM TAX

Check here if this has been amended: **Check here if this is as originally reported or previously adjusted:**

Attach federal Form 4626. This schedule must be completed even if it is the same as originally filed or previously adjusted.

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.	779934283.00
20. **MODIFICATIONS** (see instructions) (if negative, enter a minus sign in the space to the left of the total)	20.	133185243.00
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.	913119526.00
22. **EXEMPTION** (see instructions)	22.	.00
23. **ADJUSTED TENTATIVE ALTERNATIVE MINIMUM TAXABLE INCOME** (line 21 minus line 22)	23.	913119526.00
24. **APPORTIONMENT FACTOR** (see instructions)	24.	0.521573
25. **ALTERNATIVE MINIMUM TAXABLE INCOME** (line 23 multiplied by line 24)	25.	281650.00
26. **TENTATIVE MINIMUM TAX** (line 25 multiplied by 5.4% [0.054])	26.	444649.00
27. **MAINE CORPORATE INCOME TAX** (line 7a)	27.	-162999.00
28a. **ALTERNATIVE MINIMUM TAX PRIOR TO PINE TREE DEVELOPMENT ZONE CREDIT** (line 26 minus line 27)	28a.	.00
28b. **PINE TREE DEVELOPMENT ZONE AMT CREDIT** (from credit application worksheet)	28b.	.00
28c. **ALTERNATIVE MINIMUM TAX** (line 28a minus line 28b). Enter here and on line 7b. (If less than zero, enter zero)	28c.	.00

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2015 MAINE AMENDED CORPORATE INCOME TAX RETURN SCHEDULE C - TAX CREDITS

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Check here if this has been amended: **Check here if this is as originally reported or previously adjusted:**
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Non-refundable Credits

29.	a. **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 31g)**	29j.	.00
	k. **CREDIT FOR DEPENDENT HEALTH BENEFITS PAID**	29k.	.00
	l. **CREDIT FOR EDUCATIONAL OPPORTUNITY**	29l.	.00
	m. **WELLNESS PROGRAM CREDIT**	29m.	.00
	n. OTHER CREDITS (Credit Name _)	29n.	.00
	o. **TOTAL NON-REFUNDABLE CREDITS:** Add lines 29a through 29n, enter result here and on line 8. (Credit limited to the tax liability on line 7a)	29o.	.00

Refundable Credits

30.	a. Historic Rehabilitation Credit	30a.	.00
	b. New Markets Capital Investment Credit	30b.	.00
	c. Total Refundable Credits: Add lines 30a and 30b, enter result here and on line 8f.	30c.	.00

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SCHEDULE D - MINIMUM TAX CREDIT

Check here if this has been amended: **Check here if this is as originally reported or previously adjusted:**

This schedule must be completed even if it is the same as originally filed or previously adjusted.

31. a. **ALTERNATIVE MINIMUM TAX FOR 2014** (2014 Form 1120ME, Schedule B, line 28c)	31a.	.00
b. **MINIMUM TAX CREDIT CARRYOVER FROM 2014** (2014 Form 1120ME, Schedule D, line 30h)	31b.	.00
c. **AVAILABLE MINIMUM TAX CREDIT** (**line 31a plus line 31b)**	31c.	.00
d. **REGULAR INCOME TAX LIABILITY FOR 2015** (line 7a minus allowable credits – all Schedule C credits except minimum tax credit)	31d.	444649.00
e. **TENTATIVE MINIMUM TAX** (Schedule B, line 26)	31e.	281650.00
f. **MINIMUM TAX CREDIT LIMIT** (line 31d minus line 31e **-** if zero or less, enter zero)	31f.	162999.00
g. **MINIMUM TAX CREDIT:** enter the smaller of line 31c or line 31f here and on Schedule C, line 29j	31g.	.00
h. Maine minimum tax credit **CARRYOVER TO 2016** (line 31c minus line 31g)	31h.	.00