Form 1120X-ME 2015 MAINE AMENDED CORPORATE INCOME TAX RETURN

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1400600

For calendar year 2015 or tax year 99 99 (MM DD) 2015 (YYYY) to 99 99 9999 (MM DD YYYY)

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

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX
Name of Corporation

999999
Federal Business code

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX
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

REASON FOR CHANGE :

(1) X IRS change
(2) X Net operating loss
(3) X Federal amended 1120X
(4) X Accounting change
(5) X Other (attach explanation)
(6) X Member of an affiliated group filing a separate return
(7) X 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.	99 999 999 999.00
1. FEDERAL TAXABLE INCOME If negative, enter a minus sign in the box to the left of the number .. 1.			1.	99 999 999 999.00
2. **SUBTRACTIONS FROM FEDERAL TAXABLE INCOME:**				
a. **NONTAXABLE INTEREST** ..... 2a.			2a.	99 999 999 999.00
b. **FOREIGN DIVIDEND GROSS-UP** ..... 2b.			2b.	99 999 999 999.00
c. **WORK OPPORTUNITY CREDIT AND EMPOWERMENT ZONE CREDIT DEDUCTIONS** (attach federal Form 5884 or Form 8844) ..... 2c.			2c.	99 999 999 999.00
d. **INCOME NOT TAXABLE UNDER THE CONSTITUTION OF MAINE OR THE U.S.** ..... 2d.			2d.	99 999 999 999.00
e. **DIVIDENDS FROM CERTAIN AFFILIATED CORPORATIONS** (limitations - see instructions) ..... 2e.			2e.	99 999 999 999.00
f. **NET OPERATING LOSS RECAPTURE** (limitations - see instructions) ..... 2f.			2f.	99 999 999 999.00
g. **INCOME FROM OWNERSHIP INTEREST IN PASS-THROUGH FINANCIAL ENTITIES** (subject to Maine franchise tax) ..... 2g.			2g.	99 999 999 999.00
h. **STATE INCOME TAX REFUNDS** (included in line 1 above) ..... 2h.			2h.	99 999 999 999.00
i. **BONUS DEPRECIATION / SECTION 179 EXPENSE RECAPTURE** (see instructions) ..... 2i.			2i.	99 999 999 999.00
j. **OTHER** (see instructions) ..... 2j.			2j.	99 999 999 999.00
k. **TOTAL SUBTRACTIONS** (add lines 2a through 2j) ..... 2k.			2k.	99 999 999 999.00

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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.	99 999 999 999.00
4. **ADDITIONS TO FEDERAL TAXABLE INCOME:** a. **INCOME TAXES imposed by Maine or any other state** (attach schedule) ..... 4a.			4a.	99 999 999 999.00
b. **RESERVED** ..... 4b.			4b.	99 999 999 999.00
c. **INTEREST FROM STATE AND MUNICIPAL BONDS** other than Maine ..... 4c.			4c.	99 999 999 999.00
d. **NET OPERATING LOSS ADJUSTMENT** ..... 4d.			4d.	99 999 999 999.00
e. **MAINE CAPITAL INVESTMENT CREDIT BONUS DEPRECIATION ADD-BACK** ..... 4e.			4e.	99 999 999 999.00
f. **BONUS DEPRECIATION ADD-BACK** ..... 4f.			4f.	99 999 999 999.00
g. **OTHER** ..... 4g.			4g.	99 999 999 999.00
h. **TOTAL ADDITIONS** (add lines 4a through 4g) ..... 4h.			4h.	99 999 999 999.00
TAX:				
5. **ADJUSTED FEDERAL TAXABLE INCOME (add lines 3 and 4h)** ..... 5.			5.	99 999 999 999.00
6. **GROSS TAX (see instructions)** ..... 6.			6.	9 999 999 999.00
7 a. **MAINE CORPORATE INCOME TAX (from line 6 above or Schedule A, line 17 See instructions)** ..... 7a.			7a.	999 999 999.00
b. **ALTERNATIVE MINIMUM TAX (from Schedule B, line 28c - attach federal Form 4626)** ..... 7b.			7b.	999 999 999.00
c. **TOTAL TAX (add lines 7a and 7b)** ..... 7c.			7c.	999 999 999.00

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8. **PAYMENTS AND CREDITS:**

a. **MAINE ESTIMATED TAX PAID** 8a. 999 999 999.00

b. **EXTENSION PAYMENT** (Form 1120EXT-ME) 8b. 999 999 999.00

c. **PAYMENT WITH ORIGINAL RETURN AND ADDITIONAL PAYMENTS** after return was filed 8c. 999 999 999.00

d. **TAX CREDITS** (Schedule C, line 29o) 8d. 8d. 999 999 999.00

e. **PASS-THROUGH ENTITY WITHHOLDING** or withholding from gambling winnings (attach Forms 1099ME or W2G) 8e. 8e. 999 999 999.00

f. **REFUNDABLE CREDITS** (Schedule C, line 30c) 8f. 8f. 999 999 999.00

g. **TOTAL PAYMENTS AND CREDITS** (add lines 8a through 8f) 8g. 8g. 999 999 999.00

h. **OVERPAYMENT** on original return or as previously adjusted (enter as a positive number) 8h. 999 999 999.00

9. **LINE 8g MINUS LINE 8h** 9. 999 999 999.00

10a. If line 7c is greater than line 9, enter the difference as **TAX DUE** 10a. 999 999 999.00

b. **PENALTY FOR UNDERPAYMENT** - attach Form 2220ME 10b. 10b. 999 999 999.00

c. **TOTAL AMOUNT DUE** (line 10a plus line 10b) - Remit payment with return. (Make check payable to Treasurer, State of Maine) 10c. 999 999 999.00

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

Routing Number 999999999

Checking Account Number 99999999999999999

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) | 999 99 9999 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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MAINE AMENDED CORPORATE INCOME TAX RETURN
SCHEDULE A - APPORTIONMENT OF TAX

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

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.**

X 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	999 999 999 999.00 ÷	999 999 999 999.00	= .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** - from line 12, column (C) above	15.	.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)	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

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

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.	99 999 999 999.00
20. **MODIFICATIONS** (see instructions) (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** (see instructions)	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
28a. **ALTERNATIVE MINIMUM TAX PRIOR TO PINE TREE DEVELOPMENT ZONE CREDIT** (line 26 minus line 27)	28a.	99 999 999 999.00
28b. **PINE TREE DEVELOPMENT ZONE AMT CREDIT** (from credit application worksheet)	28b.	99 999 999 999.00
28c. **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

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SCHEDULE C - TAX CREDITS

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

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

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 8. (Credit limited to the tax liability on line 7a)	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 8f.	30c.	999 999 999 .00

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SCHEDULE D - MINIMUM TAX CREDIT

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

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.	999 999 999.00
b.	**MINIMUM TAX CREDIT CARRYOVER FROM 2014** (2014 Form 1120ME, Schedule D, line 30h)	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 allowable credits – 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