



# MAINE TAX ALERT

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Public Communications Tel: (207) 624-9758

## 2004 1065/1120S ME – AMENDED LINE 4E INSTRUCTIONS

This Tax Alert amends the line 4e instructions provided on the back of the 2004 Form 1065/1120S ME by correcting a line reference error and providing additional guidance for S corporation filers.

### Line 4e Line Reference Correction

The 2004 Form 1065/1120S ME, line 4e instructions direct S corporations to enter on this line the amount from federal Form 1120S, Schedule K, line 23. This line reference was correct for 2003 returns but is incorrect for 2004 returns. Federal Form 1120S was revised for 2004. The information that was previously entered on Schedule K, line 23 is now entered on Schedule K, line 17e. For 2004, S corporations should enter on Form 1065/1120S ME, line 4e the amount from federal Form 1120S, Schedule K, line 17e.

### Line 4e Additional Guidance for S Corporation Filers

Not all S corporation filers are required to complete federal Form 1120S, Schedule K, line 17e. However, all S corporation filers must enter an amount on Form 1065/1120S ME, line 4e. If you are not required to complete Schedule K, line 17e on your federal return, you must calculate *pro forma* the amount that would be entered on that line in accordance with the federal instructions and enter that amount on Form 1065/1120S ME, line 4e.

### Further Information and Forms

Further information and 2004 Forms 1065/1120S ME with amended instructions may be obtained by calling Maine Revenue Services at 626-8475. You may also download 2004 Forms 1065/1120S ME with amended instructions from the MRS web site, [www.maine.gov/revenue](http://www.maine.gov/revenue).

<u>Department</u>	<u>Telephone Numbers</u>	<u>FAX Numbers</u>	<u>E-mail Addresses</u>
Taxpayer Service Center	(207) 287-2076	(207) 287-5855	
Appellate	(207) 287-8549	(207) 287-3294	
Central Registration	(207) 287-2338	(207) 287-3733	division.uctax@maine.gov
Collections & Compliance	(207) 624-9595	(207) 287-6627	compliance.tax@maine.gov
Corporate Tax	(207) 624-9670	(207) 624-9694	corporate.tax@maine.gov
E-file Help Desk	(207) 624-9730	(207) 624-9740	efile.helpdesk@maine.gov
Economic Research	(207) 287-6965	(207) 287-3618	
Electronic Funds Transfer	(207) 287-8276	(207) 287-6627	efunds.transfer@maine.gov
Estate Tax	(207) 626-8480	(207) 624-9694	income.tax@maine.gov
Fuel Tax	(207) 624-9745	(207) 287-6628	fuel.tax@maine.gov
Forms Request Line	(207) 624-7894	(207) 622-3517	
Income Tax Assistance	(207) 626-8475	(207) 624-9694	income.tax@maine.gov
Insurance Premium Tax	(207) 624-9582	(207) 624-9694	
Payment Plan/Income Tax	(207) 621-4300	(207) 621-4328	compliance.tax@maine.gov
Payment Plan/Other	(207) 624-9595	(207) 287-6627	compliance.tax@maine.gov
Practitioners' Hotline	(207) 626-8458	(207) 624-9694	
Property Tax	(207) 287-2011	(207) 287-6396	prop.tax@maine.gov
Public Communications	(207) 624-9684	(207) 624-9694	
Sales Tax	(207) 624-9693	(207) 287-6628	sales.tax@maine.gov
Taxpayer Advocate	(207) 624-9649	(207) 287-3618	taxpayer.advocate@maine.gov
TTY Service	(207) 287-4477	-----	
Withholding Tax	(207) 626-8475	(207) 624-9694	withholding.tax@maine.gov
Tax Violations Hot Line	(207) 624-9600		

This publication is designed to keep taxpayers, tax practitioners and the general public informed of developments, problems, questions and matters of general interest concerning Maine tax law, policy and procedure. The articles in this newsletter are not designed to address complex issues in detail, and they are not a substitute for Maine tax laws and/or regulations.

## STATE OF MAINE

John Elias Baldacci, Governor

Rebecca M. Wyke, Commissioner  
Administrative and Financial Services

Jerome D. Gerard, Acting Executive  
Director, Maine Revenue Services

Suggestions for the Tax Alert?

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