



BUREAU OF TAXATION
INCOME TAX DIVISION
STATE OFFICE BUILDING
AUGUSTA, MAINE 04330

MAINE CORPORATE INCOME TAX RETURN

Including Banking Corporation and Loan Association
Franchise Tax Return

For the Year January 1 — December 31, 1974 or other Fiscal Year

Beginning _____, 19____, Ending _____, 19____

FORM 1120 — ME.

1974

CORPORATION NAME _____
ADDRESS _____
CITY, TOWN, OR POST OFFICE _____ STATE _____ ZIP CODE _____

EMPLOYER FEDERAL IDENTIFICATION NO. _____
BUSINESS CODE (Federal) _____
DATE INCORPORATED _____
STATE OF INCORPORATION _____

CHECK IF FRANCHISE TAX RETURN PRINCIPAL PLACE OF ACTIVITY IN MAINE _____ CITY/STATE WHERE RECORDS ARE MAINTAINED _____

1. Federal Taxable Income (line 30, Federal Form 1120)	1.	
DO NOT COMPLETE LINES 2a AND 2b IF CORPORATION IS BANKING INSTITUTION SUBJECT TO MAINE FRANCHISE TAX.		
2. Deduct: (a) Interest on U.S. Obligations	2a	
(b) Foreign Dividend Gross-up (Internal Revenue Code Section 78)	2b	
3. Total deductions (add lines 2a and 2b)	3.	
4. Subtract line 3 from line 1	4.	
DO NOT COMPLETE LINE 5 IF CORPORATION IS BANKING INSTITUTION SUBJECT TO MAINE FRANCHISE TAX		
5. Add: Income Taxes imposed by Maine and any other State	5.	
6. Adjusted Federal Taxable Income (add lines 4 and 5)	6.	
CORPORATIONS WHO ALLOCATE INCOME USE THIS FIGURE ON LINE 10 OF SCHEDULE A.		
7. Maine Taxable Income (from line 6 above or line 15, Schedule A--Form 1120--Me.)	7.	
8. Maine Corporate Income Tax (from tax rate schedule on page 3 of instructions)	8.	
9. Credits (see instructions for line 9). (Please check appropriate box)	9.	
<input type="checkbox"/> Deposit with Form 7004--ME. <input type="checkbox"/> Paid with Original Return		
10. Maine Corporate Income Tax Due (subtract line 9 from line 8)	10.	
11. Overpayment to be Refunded (subtract line 8 from line 9)	11.	

PLEASE REFER TO INSTRUCTIONS ACCOMPANYING THIS RETURN.
THIS RETURN MUST BE ACCOMPANIED BY A LEGIBLE COPY OF THE U.S. CORPORATION INCOME TAX RETURN, FEDERAL FORM 1120, PAGES 1 THROUGH 4, FOR THE SAME TAXABLE PERIOD.

Do not use -- for office use only NM CK MO CA

Please file this return, together with check made payable to TREASURER OF STATE, with the: 
not later than the 15th day of the third month after the end of the Corporation's fiscal year.
(If extension of time for filing has been granted, attach copy of Form 7004--ME.)

Bureau of Taxation
Income Tax Division
State Office Building
Augusta, Maine 04330

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. If prepared by a person other than the taxpayer his declaration is based on all information of which he has knowledge.

DATE _____ SIGNATURE OF OFFICER _____ TITLE _____
DATE _____ INDIVIDUAL OR FIRM SIGNATURE OF PREPARER _____ ADDRESS OF PREPARER _____

SCHEDULE A – ALLOCATION AND APPORTIONMENT OF INCOME
(Not to be used by Corporations operating entirely in Maine)

COLUMN 1	COLUMN 2
IN MAINE	EVERYWHERE

1. Total Sales		
2. SALES FACTOR (divide column 1 by column 2)		
3. Compensation Paid		
4. PAYROLL FACTOR (divide column 1 by column 2)		

5. (a) through (e) Sum of original cost or real or tangible personal property owned at the beginning and end of taxable year		
(a) Land		
(b) Depreciable property		
(c) Inventory		
(d) Other (specify)		
(e) Subtotal		
(f) Average value (divide line (e) by 2).....		
(g) Leased Property (net annual rental rate multiplied by 8)		
6. Totals (add lines 5 (f) and (g)		

7. PROPERTY FACTOR (divide column 1 by column 2)	
8. Total of lines 2, 4, 7	
9. APPORTIONMENT FACTOR (divide line 8 by 3, compute to 4 decimal places) (see line 13)	

10. Adjusted Federal Taxable Income (page 1 line 6)	
11. Less total income to be allocated (Line #10, column 3, below)	
12. Adjusted Federal taxable income subject to apportionment (Line #10 less Line #11)	
13. Income apportioned to Maine (Line #12 x Line #9 factor)	
14. Add income allocable to Maine (Line #17, column 3, below)	
15. Maine taxable income (Line #13 & Line #14) Enter on Line #7, Page 1	

ALLOCATION OF NON-BUSINESS INCOME

	1 GROSS INCOME	2 LESS RELATED EXPENSES	3 NET ALLOCABLE INCOME
16. Total non-business income to be allocated (attach Sch)			
17. Non-business income allocable to Maine (attach Sch)			