



BUREAU OF TAXATION  
INCOME TAX DIVISION  
STATE OFFICE BUILDING  
P.O. BOX 1062  
AUGUSTA, MAINE 04332-1062

# MAINE CORPORATE INCOME TAX RETURN

For Calendar 1989 or Tax Year Beginning in 1989

**FORM 1120-ME**  
**1989**

Beginning \_\_\_\_\_, 1989 Ending \_\_\_\_\_

NAME		EMPLOYER FEDERAL IDENTIFICATION NO.
ADDRESS		BUSINESS CODE (Federal)
CITY, TOWN, OR POST OFFICE		DATE INCORPORATED
STATE	ZIP CODE	STATE OF INCORPORATION

CHECK IF COMBINED RETURN AND ATTACH SCHEDULE CB <input type="checkbox"/>	PRINCIPAL PLACE OF ACTIVITY IN MAINE	CITY/STATE WHERE RECORDS ARE MAINTAINED
CONTACT PERSON:	TELEPHONE #:	PARENT'S EMPLOYER FEDERAL IDENTIFICATION NUMBER

ARE YOU A MEMBER OF AN AFFILIATED GROUP FILING A SEPARATE RETURN?  YES  NO

1. FEDERAL TAXABLE INCOME .....	1	
2. DEDUCT:		
a. Nontaxable Interest .....	2a	
b. Foreign Dividend Gross-up .....	2b	
c. Federal Jobs Credit (attach Federal Form 5884) .....	2c	
d. Dividends from Certain Affiliated Corporations (Limitations — see Instructions) .....	2d	
e. Total Deductions (add lines 2a, 2b, 2c and 2d) .....	2e	
3. SUBTRACT line 2e from line 1 .....	3	
4. ADD:		
a. Income Taxes imposed by Maine and any other State (attach schedule) .....	4a	
b. Unrelated Expenses (attach schedule) .....	4b	
c. Net Operating Loss Recovery Adjustment (attach schedule) .....	4c	
d. Total Additions (add lines 4a, 4b, and 4c) .....	4d	
5. ADJUSTED FEDERAL TAXABLE INCOME (add lines 3 and 4d) .....	5	
Corporations that apportion income enter this amount on line 20 of Schedule A.		
6. MAINE TAXABLE INCOME (from line 5 above or line 21, Schedule A, Form 1120-ME) .....	6	
7. TAX:		
a. Maine Corporate Income Tax .....	7a	See page 3 of instructions for tax rates.
b. Minimum Tax: From page 2, line 25 (attach Federal Form 4626) .....	7b	
c. Total Tax (add lines 7a and 7b) .....	7c	
8. CREDITS:		
a. Maine Estimated tax paid .....	8a	
b. Deposit with Extension Voucher 1120ES-ME .....	8b	
c. Paid with original return .....	8c	
d. Other credits (line g, Schedule D, page 2, 1120-ME) .....	8d	
e. TOTAL CREDITS (add lines 8a through 8d) .....	8e	
9a. If line 7c is greater than line 8e, enter TAX BALANCE DUE .....	9a	
b. Enter PENALTY for underpayment of Estimated Tax (attach Form 2220-ME) .....	9b	
c. TOTAL AMOUNT DUE (add lines 9a and 9b). Pay in full with return .....	9c	
(Please make check payable to Treasurer, State of Maine)		
10. If line 8e is greater than line 7c enter OVERPAYMENT .....	10	
11. Amount of line 10 to be:		
(a) CREDITED to next year's Maine Corporate Estimated Tax .....	11a	
(b) REFUNDED .....	11b	

**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**

**OFFICE USE ONLY**

Office Use Only      NM       CK       MO       CA

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.

DATE	OFFICER'S SIGNATURE	TITLE
DATE	SIGNATURE OF PREPARER (INDIVIDUAL OR FIRM)	PREPARER'S ADDRESS

### SCHEDULE A – APPORTIONMENT OF INCOME

	COLUMN 1 IN MAINE	COLUMN 2 EVERYWHERE	
12. Total Sales .....	<input style="width:100%;" type="text"/>	<input style="width:100%;" type="text"/>	
13. SALES FACTOR (divide column 1 by column 2, compute to 4 decimal places) .....			%
14. Compensation Paid .....	<input style="width:100%;" type="text"/>	<input style="width:100%;" type="text"/>	
15. PAYROLL FACTOR (divide column 1 by column 2, compute to 4 decimal places) .....			%
16. Total Property .....	<input style="width:100%;" type="text"/>	<input style="width:100%;" type="text"/>	
17. PROPERTY FACTOR (divide column 1 by column 2, compute to 4 decimal places) .....			%
18. Total lines 13, 15 and 17 .....			%
19. APPORTIONMENT FACTOR (divide line 18 by number of factors used in Column 2, compute to 4 decimal places) .....			%
20. Adjusted Federal Taxable Income (page 1, line 5) .....			
21. Income apportioned to Maine (line 20 × line 19 factor). Enter here and on line 6, page 1 .....			

### 22. SCHEDULE B – ASSIGNMENT OF TAXABLE INCOME BRACKETS

Federal I.D. #	Corporation Name	Net Income	Assignment of Taxable Income Brackets				Tax
			25,000	75,000	250,000	Over 250,000	
Total							

### SCHEDULE C – MINIMUM TAX

23. (a) Total tax preference items (from Federal Form 4626) .....

(b) Enter 2.25% of line 23a .....

(c) Less greater of \$1,500 or tax from page 1, line 7a .....

(d) Minimum tax for state purposes (line b less line c, but not less than zero) .....

24. Apportionment factor (from line 19 above) .....

25. Line 23d multiplied by line 24 factor: Enter here and on page 1, line 7b .....

### SCHEDULE D – CREDITS

26. OTHER CREDITS:

a. Maine Seed Capital Tax Credit .....

b. Jobs and Investments Tax Credit .....

c. Employer Assisted Child Care Tax Credit .....

d. Employer Provided Long-Term Care Benefits Credit .....

e. Solid Waste Reduction Investment Tax Credit .....

f. Machinery and Equipment Investment Tax Credit .....

g. TOTAL: Add lines a through f, enter results here and on line 8d, page 1, 1120-ME .....

(Cannot be more than amount of tax liability on line 7c)