

For calendar year
2015 or tax year

2015 to

1400600

USE THIS FORM ONLY
FOR TAX YEAR 2015

Name of Corporation

Federal Business code

Address

Federal Employer ID Number

State of
Incorporation

City, Town or Post Office

State

ZIP Code

Parent Company Employer ID Number

Contact Person's First Name

Contact Person's Last Name

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 returnA.			A.		.00
1. FEDERAL TAXABLE INCOME If negative, enter a minus sign in the box to the left of the number .. 1.			1.		.00
2. SUBTRACTIONS FROM FEDERAL TAXABLE INCOME:					
a. NONTAXABLE INTEREST 2a.			2a.		.00
b. FOREIGN DIVIDEND GROSS-UP..... 2b.			2b.		.00
c. WORK OPPORTUNITY CREDIT AND EMPOWERMENT ZONE CREDIT DEDUCTIONS (attach federal Form 5884 or Form 8844) 2c.			2c.		.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.		.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.		.00
j. OTHER (see instructions) 2j.			2j.		.00
k. TOTAL SUBTRACTIONS (add lines 2a through 2j) 2k.			2k.		.00

**MAINE AMENDED
CORPORATE INCOME TAX RETURN**


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A
OriginalB
AdjustmentC
Correct Amount

	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.	.00
4. ADDITIONS TO FEDERAL TAXABLE INCOME:				
a. INCOME TAXES imposed by Maine or any other state (attach schedule) 4a.			4a.	.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.	.00
e. MAINE CAPITAL INVESTMENT CREDIT BONUS DEPRECIATION ADD-BACK 4e.			4e.	.00
f. BONUS DEPRECIATION ADD-BACK 4f.			4f.	.00
g. OTHER..... 4g.			4g.	.00
h. TOTAL ADDITIONS (add lines 4a through 4g) 4h.			4h.	.00

TAX:

5. ADJUSTED FEDERAL TAXABLE INCOME (add lines 3 and 4h) 5.			5.	.00
6. GROSS TAX (see instructions) 6.			6.	.00
7 a. MAINE CORPORATE INCOME TAX (from line 6 above or Schedule A, line 17 See instructions) 7a.			7a.	.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.	.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. .00
- e. **PASS-THROUGH ENTITY WITHHOLDING**
or withholding from gambling winnings
(attach Forms 1099ME or W2G) 8e. .00
- f. **REFUNDABLE CREDITS** (Schedule C, line 30c) 8f. .00
- g. **TOTAL PAYMENTS AND CREDITS**
(add lines 8a through 8f) 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. .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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**MAINE AMENDED
CORPORATE INCOME TAX RETURN
SCHEDULE A - APPORTIONMENT OF TAX**

1400603

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	<input type="text"/>	.00 ÷	<input type="text"/>	.00 =	<input type="text"/>
13. Total Payroll	<input type="text"/>	.00	<input type="text"/>	.00	
14. Total Property	<input type="text"/>	.00	<input type="text"/>	.00	
15. MAINE APPORTIONMENT FACTOR - from line 12, column (C) above					15. <input type="text"/>
16. GROSS TAX from page 2, line 6					16. <input type="text"/> .00
17. MAINE CORPORATE INCOME TAX (line 16 x line 15 factor)					17. <input type="text"/> .00
18. What amount of line 14, column A is TANGIBLE PERSONAL PROPERTY?					18. <input type="text"/> .00

SCHEDULE B - ALTERNATIVE MINIMUM TAXCheck 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.	<input type="text"/>	.00
20. MODIFICATIONS (see instructions) (if negative, enter a minus sign in the space to the left of the total)	20.	<input type="text"/>	.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.	<input type="text"/>	.00
22. EXEMPTION (see instructions)	22.	<input type="text"/>	.00
23. ADJUSTED TENTATIVE ALTERNATIVE MINIMUM TAXABLE INCOME (line 21 minus line 22)	23.	<input type="text"/>	.00
24. APPORTIONMENT FACTOR (see instructions)	24.	<input type="text"/>	.00
25. ALTERNATIVE MINIMUM TAXABLE INCOME (line 23 multiplied by line 24)	25.	<input type="text"/>	.00
26. TENTATIVE MINIMUM TAX (line 25 multiplied by 5.4% [0.054])	26.	<input type="text"/>	.00
27. MAINE CORPORATE INCOME TAX (line 7a)	27.	<input type="text"/>	.00
28a. ALTERNATIVE MINIMUM TAX PRIOR TO PINE TREE DEVELOPMENT ZONE CREDIT (line 26 minus line 27)	28a.	<input type="text"/>	.00
28b. PINE TREE DEVELOPMENT ZONE AMT CREDIT (from credit application worksheet)	28b.	<input type="text"/>	.00
28c. ALTERNATIVE MINIMUM TAX (line 28a minus line 28b). Enter here and on line 7b. (If less than zero, enter zero)	28c.	<input type="text"/>	.00

MAINE AMENDED
CORPORATE INCOME TAX RETURN
SCHEDULE C - TAX CREDITS

1400604

Federal EIN

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.

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