

2022

Maine Corporate Income Tax Return Form 1120ME



99

For calendar year 2022 or tax year

2022 to MM DD YYYY MM DD YYYY

\*2200100\*

Check if you filed federal Form 990-T, 1120-C, or 1120-H

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

Electronic filing & payment requirements

Corporations with total assets of \$5 million or more as of the last day of the tax year must file Form 1120ME electronically unless the taxpayer has been granted a waiver. Taxpayers unable to meet the electronic filing requirement because of undue hardship may request a waiver from the State Tax Assessor. The request must be in writing and must include the name, address, federal employer ID number of the corporation, a detailed explanation of why filing electronically poses a significant hardship and when the taxpayer will be able to comply with the electronic filing requirement. Mail waiver requests to: Maine Revenue Services, Corporate Tax Unit, P.O. Box 9107 Augusta, ME 04332-9107.

For more information on Maine electronic filing requirements (Rule 104) and information on Maine electronic payment requirements (Rule 102), go to www.maine.gov/revenue (select "Laws & Rules").

- Check this box if the address has changed.
Check this box if claiming an exemption from the Maine corporate income tax pursuant to PL 86-272.
Check this box if during the tax year any member of the combined group owned or disposed of an interest in a pass-through entity doing business in Maine and enter EIN of pass-through entity below (use a separate sheet, if necessary):

Check applicable boxes:

- (1) Initial return (2) Amended return (3) Combined return (Attach Form CR)
(4) Final return If final, indicate the final business date, and check the appropriate box below:
(a) Ceased doing business in Maine (b) Dissolved (c) Merged, acquired, or reorganized. Successor EIN:
(5) Member of an affiliated group filing a separate return (6) Based on a pro forma federal return

Table with 3 columns: Description, Line Number, Amount. Rows include Federal consolidated income, Tentative total tax filed on federal Form 7004, Federal taxable income, Income subtraction modifications, Income addition modifications, Adjusted federal taxable income, Tax: Gross tax, Maine corporate income tax, Credit recapture, Total tax.



[Redacted]

Federal EIN

\*2200101\*

Payments and credits:

|  |     |            |     |
|--|-----|------------|-----|
| 7. a. <b>Maine estimated tax paid</b> .....  | 7a. | [Redacted] | .00 |
| b. <b>Extension payment</b> (Form 1120EXT-ME) .....  | 7b. | [Redacted] | .00 |
| c. <b>Tax credits</b> (Schedule C, line 1t plus line 2e).....  | 7c. | [Redacted] | .00 |
| d. <b>Income tax withheld</b> (from a pass-through entity or from gambling winnings.<br>Enclose Form 1099ME, W-2G, or other supporting documentation) .....          | 7d. | [Redacted] | .00 |
| e. <b>If amended, enter payments</b> (see instructions) .....  | 7e. | [Redacted] | .00 |
| f. <b>If amended, enter overpayments</b> (see instructions) .....  | 7f. | [Redacted] | .00 |
| g. <b>Total payments and credits</b> (add lines 7a through 7e and subtract line 7f;<br>if the result is negative, enter a minus sign to the left of the number)..... | 7g. | [Redacted] | .00 |

Tax due or overpayment

|   |     |            |     |
|---|-----|------------|-----|
| 8. a. If line 6c is greater than line 7g, subtract line 7g<br>from line 6c and enter the <b>TAX DUE</b> ..... | 8a. | [Redacted] | .00 |
| b. If line 7g is greater than line 6c subtract line 6c<br>from line 7g and enter the <b>OVERPAYMENT</b> ..... | 8b. | [Redacted] | .00 |



www.maine.gov/revenue/portal

|   |            |    |            |     |
|---|------------|----|------------|-----|
| 9. <b>Penalty for underpayment of estimated tax</b> (attach Form 2220ME)<br>Check here if Form 2220ME, box 5a is checked..... | [Redacted] | 9. | [Redacted] | .00 |
|---|------------|----|------------|-----|

|  |     |            |     |
|--|-----|------------|-----|
| 10. <b>TOTAL DUE</b> If you completed line 8a, OR line 8b is less than line 9, enter the total due.<br>Pay in full with return. You may be required to make payments electronically.<br>See instructions or Rule 102. Make check payable to <b>Treasurer, State of Maine</b> ..... | 10. | [Redacted] | .00 |
|--|-----|------------|-----|

Overpayment Carryforward/Refund

|  |     |            |     |
|--|-----|------------|-----|
| 11. <b>OVERPAYMENT</b> If the amount on line 8b exceeds the amount on line 9, subtract<br>the amount on line 9 from line 8b and complete line 12 ..... | 11. | [Redacted] | .00 |
|--|-----|------------|-----|

|                              |            |   |            |     |                      |            |     |
|------------------------------|------------|---|------------|-----|----------------------|------------|-----|
| 12. Amount of line 11 to be: | [Redacted] | 12a. <b>CREDITED</b> to next year's estimated tax | [Redacted] | .00 | 12b. <b>REFUNDED</b> | [Redacted] | .00 |
|------------------------------|------------|---|------------|-----|----------------------|------------|-----|

REFUND DEPOSITED DIRECTLY TO YOUR CHECKING ACCOUNT (\$20,000 or less). See instructions.

|  |            |                     |            |                       |            |
|--|------------|---------------------|------------|-----------------------|------------|
| Check this box if this<br>Number<br>refund will go to an<br>account outside the<br>United States | [Redacted] | 12c. Routing Number | [Redacted] | 12d. Checking Account | [Redacted] |
|--|------------|---------------------|------------|-----------------------|------------|

This return MUST BE ACCOMPANIED BY a legible copy of the corporation's federal return (i.e. federal Form 1120, federal pro forma, or federal consolidated return), for the same tax period.

Please submit forms in the following order:

1. Pages 1 through 3 of Form 1120ME.
2. Schedules 1S, 1A, C, and X, if applicable.
3. Form CR, if required, including affiliation schedule.
4. Other statements for the Maine income tax return.
5. A copy of federal Form 1120, federal pro forma, or federal consolidated return.



[Redacted]

Federal EIN

\*2200102\*

**Schedule A - Apportionment of Tax**

- Do not complete Schedule A if 100% of the business activity is attributable to Maine. Note that Schedule C may still be required.
- All others must complete Schedule A and enter amounts in columns A and B, even if those amounts are zero. If this schedule is left blank or excluded, the Maine apportionment factor will be set at 100%.
- Round all dollar amounts to whole numbers.

Check if using an alternate apportionment as provided by 36 M.R.S. § 5211(17).

|   | (A)<br>Within<br>Maine |  | (B)<br>Everywhere |  | (C)<br>Apportionment Factor<br>Line 1, Col. (A)/Col. (B)<br>Rounded to 6 Decimals |
|---|------------------------|--|-------------------|--|---|
| 1. Total Sales*   | [Redacted] .00 ÷       |  | [Redacted] .00 =  |  | [Redacted]  |
| 2. Total Payroll  | [Redacted] .00 ÷       |  | [Redacted] .00    |  |   |
| 3. Total Property   | [Redacted] .00 ÷       |  | [Redacted] .00    |  |   |
| 4. Gross tax (Form 1120ME, line 5)  |                        |  | [Redacted]        |  | .00   |
| 5. Maine corporate income tax (line 4 x line 1 column C factor. Enter here and on Form 1120ME, line 6a) |                        |  | [Redacted]        |  | .00   |
| 6. What amount of line 3, column A is tangible personal property?                                       |                        |  | [Redacted]        |  | .00   |

**\*Note:** Total Sales must exclude income claimed as a deduction on Form 1120ME, Schedule 1S, lines 5, 11, 12, and 13. Other limitations apply. See Schedule A instructions for additional information.

**Paid Preparer Authorization** (see instructions)

Check "Yes" to allow the paid preparer to discuss this return with Maine Revenue Services.  Yes (complete the following).  No.

[Redacted] Paid Preparer's Name [Redacted] Paid Preparer's Phone Number [Redacted] Personal Identification #

Corporation President's Name [Redacted] Social Security Number [Redacted]  
 Treasurer's Name [Redacted] Social Security Number [Redacted]  
 Company's Tax Department Email Address [Redacted]

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.

[Redacted] Date [Redacted] Officer's Signature [Redacted] Title [Redacted] Social Security Number  
 [Redacted] Date [Redacted] Signature and Address of Preparer (Individual or Firm) [Redacted] 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, P.O. BOX 1065, AUGUSTA, ME 04332-1065  
 If not enclosing a check, MAIL RETURN TO: MAINE REVENUE SERVICES, P.O. BOX 1064, AUGUSTA, ME 04332-1064

