

# FORM 1120B-ME

2009

## MAINE FRANCHISE TAX INSTRUCTIONS



Use Maine EZ Pay for  
Electronic Tax  
Payments

[www.maine.gov/revenue/netfile/gateway2.htm](http://www.maine.gov/revenue/netfile/gateway2.htm)

### GENERAL INSTRUCTIONS

- 1. FINANCIAL INSTITUTIONS SUBJECT TO FRANCHISE TAX:** Every financial institution that had Maine net income or Maine assets during the taxable year must file Form 1120B-ME and pay Maine franchise tax, even if the institution is established as a partnership, S corporation or entity disregarded as separate from its owner. "Financial institution" means a bank, bank holding company, thrift institution, savings association, insured institution, savings bank holding company, qualified savings bank, insured depository institution, appropriate federal banking agency or qualified family partnership (as defined in the Bank Holding Company Act of 1956, 12 US Code § 1841), or any other financial institution (except a credit union) authorized to do business in Maine as defined in 9-B MRSA § 131(17-A). "Financial institution" includes any corporation of which more than 50% of the voting stock is owned, directly or indirectly, by a financial institution or by a credit union as defined in 9-B MRSA § 131.
- 2. DATE FOR FILING RETURN:** Financial institutions reporting for calendar year 2009 are required to file with payment on or before March 15, 2010. Fiscal year taxpayers are required to file, with payment, on or before the 15th day of the third month following the close of the taxable year.
- 3. EXTENSION FOR FILING:** A State of Maine extension request form is not required. If you are unable to file your return by the original due date of the return, Maine allows an automatic seven-month extension of time to file. **CAUTION: AN EXTENSION TO FILE YOUR MAINE RETURN IS NOT AN EXTENSION FOR PAYMENT OF TAX.** If you owe tax, you must pay at least 90% of that amount by the original due date for filing your return and the remaining 10% must be paid when the return is filed by the extended due date in order to avoid the failure-to-pay penalty. However, interest is charged on any tax paid after the original due date of your return.

Remit your estimated tax payment with Form 1120B-EXT-ME (Extension Payment Voucher) by the original due date for filing your Maine return to: Maine Revenue Services, P.O. Box 9114, Augusta, ME 04332-9114. Form 1120B-EXT-ME is available at [www.maine.gov/revenue/forms](http://www.maine.gov/revenue/forms) or by calling 207-624-7894.

- 4. PAYMENT OF FRANCHISE TAX:** All financial institutions subject to franchise tax must make payment of estimated tax unless the liability for the taxable year reduced by allowable credits is less than \$1,000. Form 1120B-ES/ME vouchers are available at [www.maine.gov/revenue/forms](http://www.maine.gov/revenue/forms) or by calling 207-624-7894.

**Electronic Payment Required.** Effective January 1, 2010, any taxpayer with a combined tax liability to the State of \$25,000 or more for all tax types during the most recent lookback periods ending during the prior calendar year is required to remit all Maine tax payments electronically.

- 5. INTEREST:** Beginning January 1, 2010, interest of 7% per annum, compounded monthly, will be added to the balance of any tax due from the original due date to the date of payment and should be included with any payment.

#### 6. PENALTIES:

- Underpayment of estimated tax penalty.** Beginning a. January 1, 2010, the penalty is 7% per annum, compounded monthly. The penalty is assessed if the sum of the four equal quarterly estimated tax payments is not at least equal to the lesser of the previous year's Maine franchise tax liability or ninety percent (90%) of the tax liability for the current year. Exception: certain large corporations cannot use the previous year's liability in determining the required amount of estimated tax payments (see 36 MRSA § 5228(5)(C)).

## GENERAL INSTRUCTIONS (continued)

- b. **Late filing and late payment penalties.** If a past due return is filed before the receipt, or within 30 days of the receipt, of a demand notice, the penalty for failure to file is the greater of \$25 or 10% of the amount of tax due. If the return is filed more than 30 days after the receipt of a demand notice, the failure-to-file penalty increases to 100% of the tax otherwise due.

For failure to pay a tax liability, the penalty is 1% of the tax liability for each month the payment is delinquent, up to 25%.

- c. **Other penalties.** The law also provides for penalties for substantial understatement of tax, negligence, fraud, and for payment of tax by check that is returned for insufficient funds. See MRSA 36 § 187-B.

**7. ACCOUNTING PERIOD COVERED:** Form 1120B-ME will cover the same period as the equivalent federal return.

**8. ACCOUNTING METHODS:** A taxpayer's method of accounting for Maine franchise tax purposes must be the same as that used for federal income tax purposes.

**9. FEDERAL RETURN MUST ACCOMPANY STATE RETURN:** Maine franchise tax return, Form 1120B-ME, must be accompanied by a legible copy of pages 1 through 4 of the financial institution's federal return for the same taxable period. You are not required to provide Maine with copies of supporting schedules attached to the federal form filed with the Internal Revenue Service unless specifically requested.

**10. FEDERAL AUDIT CHANGES AND AMENDED RETURNS:** Taxpayers must file Maine amended returns for any change or correction by the Internal Revenue Service in federal net income per books or total end-of-year assets. The amended return must be filed within 90 days after final determination of the federal change or

correction. Attach a copy of the Internal Revenue Agent's report and closing letter with all supporting schedules to the Maine amended return.

Taxpayers filing amended federal returns must, within 90 days, file amended Maine returns with copies of the federal amended return. When filing returns that reflect federal net operating losses, a copy of federal Form 1139 must be attached.

In addition, an amended Maine franchise tax return is required to correct errors on a previously filed return. The amended return must be filed within 90 days of the discovery. Use Form 1120B-ME for the year(s) you are amending and check the box marked "check here if an amended return" in the upper right corner of the form.

**11. COMBINED REPORT FOR UNITARY MEMBERS:**

A financial institution that is a member of an affiliated group and operates in a unitary fashion must file a Maine Franchise Tax Combined Report For Unitary Members (Form CRB). Maine law defines affiliated group to mean a group of two or more financial institutions in which more than 50% of the voting interest of each member financial institution is directly or indirectly owned by a common owner or owners, either corporate or noncorporate, or by one or more of the member financial institutions. Unitary is defined as a business activity that is characterized by unity of ownership, functional integration, centralization of management and economies of scale.

The State of Maine three factor apportionment formula is used to apportion net income of multi-state financial institutions. This formula adopts many features of the financial institution apportionment formula recommended by the Multistate Tax Commission. The law provides that the apportionment formula is also used to compute Maine assets from the total end-of-year assets of the financial institution.

## SPECIFIC INSTRUCTIONS

**Line 1a. Net Income Per Books:** Enter net income per books from federal Form 1120, 1120S or 1065.

**Line 1b. Maine Net Income:** Financial institutions that are not part of an affiliated-unitary group and have income solely from activity within Maine must enter here the same amount as on line 1a. Financial institutions that are members of an affiliated-unitary group must file a combined report (Form CRB). A financial institution that is taxable both in and outside Maine must apportion its net income by completing Schedule A on page 7 of Form 1120B-ME. The instructions for Schedule A are on page 6. For information on how to file a Maine combined report (Form CRB), see paragraph 11 of the General Instructions above and the instructions for Form CRB.

**Line 2a. Total End-of-year Assets:** Enter total end-of-year assets from federal Form 1120, 1120S or 1065.

**Line 2b. Maine Assets:** Financial institutions that are not part of an affiliated-unitary group and have income solely from activity within Maine must enter here the same amount as on line 2a. Financial institutions that are members of an affiliated unitary group must file a combined report (Form CRB). A financial institution that is taxable both in and outside Maine must apportion its assets by completing Schedule A on page 2 of Form 1120B-ME. The instructions for Schedule A are on page 4. For information on how to file a Maine combined report (Form CRB), see paragraph 11 of the General Instructions above and the instructions for Form CRB.

## SPECIFIC INSTRUCTIONS (continued)

**Line 3. Tax:** A financial institution must elect each year the rate at which they will be taxed by placing an “x” in the appropriate box. Maine offers two tax rate options:

**Option 1** - A tax on Maine income and Maine assets equal to the sum of 1% of the financial institution’s Maine net income plus .008% of its Maine assets.

**Option 2** - A tax on Maine assets only, equal to .039% of the financial institution’s Maine assets.

**Line 3a. Tax on Maine Net Income:** The tax rate on income is 1% (0.01) of Maine net income as listed on line 1b. **Leave blank if option 2 is elected.**

**Line 3b.** If **option 1** is selected on line 3, the franchise tax rate on Maine assets listed on line 2b is 8 cents (8¢) per \$1,000 (0.008%). If **option 2** is selected on line 3, the franchise tax rate on Maine assets listed on line 2b is 39 cents (39¢) per \$1,000 (0.039%). Apply the appropriate factor and enter the result on this line.

**Lines 4a, b, c:** These lines are for entities that made estimated tax payments, deposits with an extension payment voucher, or for those taxpayers filing amended returns and claiming credit for tax paid with original return.

**Line 4d. Net Operating Loss Credit:** A credit is allowed against franchise tax on assets in the case of a taxable entity that sustains a book net operating loss. The credit is computed by multiplying the book net operating loss by the franchise tax rate on income (0.01). The total amount of the credit allowed is limited to the franchise tax on assets as listed on line 3b. Excess credit amounts may be carried over to the next five (5) tax years and may be applied against the total tax listed on line 3c. If you carry over an excess credit from a previous year, attach a carryover schedule to support your entry on line 4d.

**Line 4e. Other Credits.** A list of allowable tax credits follows. You must complete and attach a tax credit worksheet for each tax credit claimed. Tax credit worksheets are available at [www.maine.gov/revenue/forms](http://www.maine.gov/revenue/forms). You may also order worksheets by telephone by calling (207) 624-7894. Enter the total amount of credit used to reduce tax liability on line 4e. **The total amount of all credits used to reduce tax liability cannot exceed the**

### **total tax liability on line 3c.**

List the name of each credit claimed in the space provided:

- Maine Seed Capital Tax Credit, for an investment certified by FAME in a business you do not own
- Jobs and Investment Tax Credit, for creation of 100 jobs and investment of \$5 million
- Employer credits for payment of employee expenses (long-term care insurance, day care expenses, dependent health benefits)
- Quality Child Care Investment Tax Credit, for DHHS-certified investments in child care facilities
- Biofuel Production and Use Tax Credit, for DEP-certified production of non-fossil fuels
- Research Expense and Super Research/Development Tax Credits, for business investment in research and development
- High-Technology Investment Tax Credit, for business investment in computer equipment or other high technology activities
- Credit for Dependent Health Benefits Paid
- Historic Rehabilitation Credit, for state-authorized renovations of registered historic structures
- Family Development Account Credit, for contributions to the FAME-authorized fund
- Pine Tree Development Zone Credit, for expansion of business in Maine certified by DECD
- Pollution Control Boiler Credit, for DEP-certified businesses that use pollution-reducing boilers
- Employer Credit for Educational Opportunity, for employers paying student loans of qualifying employees

**Line 4f.** Total Credits: Enter the total of any previously remitted tax payments from lines 4a, 4b and 4c as well as any tax credits from lines 4d and 4e. The total amount entered on line 4f may exceed the total tax liability on line 3c. However, the total amount of tax credit from lines 4d and 4e that is used to reduce tax liability this year can not by itself exceed the total tax liability on line 3c.

**Line 5b.** Penalty for Underpayment of Estimated Tax: If the financial institution underpaid estimated tax, complete and attach Form 2220ME, available at [www.maine.gov/revenue/forms](http://www.maine.gov/revenue/forms).

**Line 7a.** Credited to next year’s estimated tax: Use this line only if you elect to have all or a portion of the overpayment on line 6 credited to your next year’s estimated Maine franchise tax.

**Line 7b.** Refunded: Enter here the difference between lines 6 and 7a. Refunds of \$1.00 or more will be mailed to you.

### IMPORTANT

**IF ALL REQUIRED LINES AND SCHEDULES (INCLUDING FORM CRB) ARE NOT COMPLETED, THE RETURN IS INCOMPLETE AND WILL NOT BE CONSIDERED A FILED RETURN. PAGES 1 - 4 OF THE FEDERAL RETURN MUST BE ATTACHED TO YOUR MAINE FRANCHISE RETURN.**

# SCHEDULE A - INSTRUCTIONS

## APPORTIONMENT OF INCOME (See 36 M.R.S.A. § 5206-E)

### GENERAL INSTRUCTIONS

Schedule A is for financial institutions that are taxable both in and outside Maine. To the extent that a financial institution derives its income from a unitary business carried on by 2 or more members of an affiliated group, Maine net income and Maine assets are determined by apportioning that part of the net income and assets of the entire group that is derived from the unitary business.

Maine employs a three-factor formula to determine income and assets apportioned to Maine. However, one or more factors may be excluded from the apportionment formula under certain circumstances. If a factor is excludable from the apportionment formula, the weighting of the remaining factors must be changed.

A factor is excludable only if both the numerator and denominator are zero,\* but is not excludable merely because the numerator is zero. When excluding the receipts factor, change the weight of the payroll and property factors to 50% (0.5) each. When excluding either the payroll or property factor, change the weight of the receipts factor to 66.67% (0.6667) and the weight of the remaining factor (payroll or property) to 33.33% (0.3333). If 2 factors are excludable from the apportionment formula, change the weight of the remaining factor to 100%. If you are excluding any factors, attach a schedule detailing the factors used and the apportionment computation. If the total of 8(C), 9(C) and 10(C) does not equal the amount you enter on line 11, your tax liability will not compute accurately.

### SPECIFIC INSTRUCTIONS

**Line 8. Receipts Factor:** The receipts factor is a fraction. The numerator is the Maine receipts of the taxpayer during the tax period. The denominator is the receipts of the taxpayer everywhere in the U.S. during the tax period. See § 5206-E(2) for a complete description of Maine and everywhere receipts.

**Line 9. Payroll Factor:** The payroll factor is a fraction. The numerator is the total amount of compensation paid in Maine or paid to Maine-based and Maine resident employees during the tax period, and the denominator is the total compensation paid everywhere in the U.S. by the taxpayer during the tax period to all employees working in the U.S. See § 5206-E(4) for a complete description of Maine and everywhere payroll.

**Line 10. Property Factor:** The property factor is a fraction. The numerator is the average value of the taxpayer's owned or rented real and tangible personal property located in Maine plus loans and credit card receivables located in Maine during the tax period, and the denominator is the average value of such property everywhere in the U.S. during the tax period.

Property rented by the taxpayer is valued at 8 times the net annual rental rate. Loans and credit card receivables are valued at outstanding principal, without regard to any reserve for bad debt. See § 5206-E(3) for a complete description of Maine and everywhere property.

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\* For example, if the business does not own or lease property anywhere in the United States, the property factor may be eliminated.

# FORM CRB - INSTRUCTIONS

## MAINE FRANCHISE TAX

### COMBINED REPORT FOR UNITARY MEMBERS

The combined reporting form, when applicable, must be filed with Form 1120B-ME. This report **must** be accompanied by an affiliation schedule (federal Form 851 for consolidated filers is acceptable) listing name, federal ID number and corporate activity of all members of the affiliated group.

#### PURPOSE OF FORM

**NOTE: Only unitary business group members are to be included on this form. Affiliated non-unitary members are not to be included.**

Form CRB is used to calculate Maine net income of a unitary business. Maine net income is a financial institution's net income or loss per books required to be reported pursuant to the laws of the United States on Internal Revenue Service Form 1120, 1120S, 1065, or any other Internal Revenue Service Form used to report net income or loss per books. 36 MRSA § 5206-D(13).

#### COMBINED REPORTING

Financial institutions with Maine net income that are members of an affiliated group engaged in a unitary business must file a combined report. Financial institutions that are members of a unitary business but are not required to file a federal return must be excluded from the combined report. This includes those financial institutions not required, but electing to file, a federal tax return.

“Affiliated group” means a group of two or more financial institutions of which more than 50% of the voting stock of each member is directly or indirectly owned by a common owner or owners, either corporate or non-corporate, or by one or more of the member financial institutions. 36 MRSA § 5206-D(1). A “unitary business” is a business activity that is characterized by unity of ownership, functional integration, centralization of management, and economies of scale. 36 MRSA § 5206-D(22).

All financial institutions required to file federal returns that are part of a unitary business are required to be included in the combined report of any taxable financial institution with Maine nexus, even if the affiliated financial institution has no nexus with Maine.

#### COLUMN INSTRUCTIONS

**Column 1.** Put a check in this column for those corporations listed in column 2 that have nexus with Maine.

**Column 2.** Enter the name and federal identification number of each member of the unitary business.

**NOTE: Each unitary member should have an amount entered in either column 3 or column 4, but not both.**

**Column 3.** Enter the separate net income per books of each member listed in column 2 that was part of a federal consolidated return (member's share of Form 1120, Schedule

M-1, line 1 or Schedule M-3, line 11). This information can be obtained from the supporting statement filed with federal Form 1120 for consolidated returns. Attach the supporting statement from the federal Form 1120 consolidated return.

**Column 4.** Enter the net income per books of each member listed in column 2 that filed a separate federal return (member's net income from federal Form 1120, line 28 or equivalent income from other federally filed return). Entries in column 4 relate to members of the unitary business that were not included in a federal consolidated return.

**Column 5.** Enter any adjustments for eliminations, deferrals, and other modifications allowed under federal law and regulations not yet taken in column 3. Include any intercompany transactions between unitary members listed on this report if those transactions resulted in gains or losses. Similar adjustments are allowed for unitary business members that are not part of the same consolidated filing. These adjustments include, but are not limited to, (a) dividends paid out of income subject to apportionment under 36 MRSA, chapter 819 by one unitary member to another unitary member; (b) deferrals of gains/losses from intercompany sales of inventory; and (c) deferrals of gains/losses from intercompany sales of fixed assets. Attach a worksheet detailing adjustments claimed in column 5.

**Column 6(A).** Combine columns 3, 4, and 5. This is the adjusted separate income of each member of the unitary business group.

**Column 6(B).** Enter total end-of-year assets from federal return or pro forma federal return.

**Columns 7-9.** Enter each financial institution's share of receipts, payroll and property of the unitary business. See 36 MRSA §§ 5206-E(2), (3) and (4). Carry over totals from line 18 to Schedule A. The amounts listed on the total line of columns 7, 8 and 9 (line 18) of the Combined Report must agree with those entered on lines 8, 9 and 10, columns (A) and (B) of Schedule A, Form 1120B-ME if a single return is filed for the entire group.

#### LINE INSTRUCTIONS

**Line 17.** To the extent not already eliminated, remove all intercompany transactions resulting in gains or losses. These eliminations are for columns 6(B)-9 only. Attach a worksheet that details any adjustment claimed on this line.

**Line 18.** Enter the total for each of columns 3 through 9. Enter column 6(A), line 18 on Form 1120B-ME, line 1a. Enter column 6(B), line 18 on Form 1120B-ME, line 2a.



MAINE REVENUE SERVICES
MAINE FRANCHISE TAX RETURN
FOR FINANCIAL INSTITUTIONS



For tax period 01/01/09 to 12/31/09 or \_\_\_/\_\_\_/\_\_\_ to \_\_\_/\_\_\_/\_\_\_

Check here if an amended return: \_\_\_

CHECK APPLICABLE BOXES: (1) \_\_\_ Initial return (2) \_\_\_ Final return (3) \_\_\_ Change of name/address

Name, Address, City, Contact Person First Name, Contact Person Last Name, Federal Employer ID Number, Business Code, State of Inc., Telephone Number, Parent Company Federal ID Number, Principal Place of Activity in Maine, City where records are maintained, State

Maine Tax Computation

1. MAINE NET INCOME:

- a. NET INCOME PER BOOKS ( from federal Form 1120, 1120S or 1065) .....1a. ....00
b. MAINE NET INCOME (from line 1a above or page 2, Schedule A, line 13) .....1b. ....00

2. ASSETS:

- a. TOTAL END-OF-YEAR ASSETS (from federal Form 1120, 1120S or 1065) .....2a. ....00
b. MAINE ASSETS (from line 2a above or page 2, Schedule A, line 15).....2b. ....00

3. TAX: Select a rate option (see instructions, page 3)

OPTION 1 OPTION 2

- a. TAX ON MAINE NET INCOME (see instructions, page 3).....3a. ....00
b. TAX ON ASSETS (see instructions, page 3) .....3b. ....00
c. TOTAL TAX (add lines 3a and 3b) .....3c. ....00

4. PREPAYMENTS AND CREDITS:

- a. ESTIMATED TAX PAID .....4a. ....00
b. DEPOSIT WITH EXTENSION PAYMENT VOUCHER.....4b. ....00
c. PAID WITH ORIGINAL RETURN (if an amended return) .....4c. ....00
d. NET OPERATING LOSS CREDIT (see instructions, page 3).....4d. ....00
e. OTHER CREDITS (see instructions, page 3) .....4e. ....00
f. TOTAL PREPAYMENTS AND CREDITS (add lines 4a through 4e) .....4f. ....00

5. BALANCE DUE, PENALTY, PAYMENT DUE WITH RETURN:

- a. IF LINE 3c IS GREATER THAN LINE 4f, ENTER TAX BALANCE DUE.....5a. ....00
b. ENTER PENALTY for Underpayment of Estimated Tax (attach Form 2220ME) .....5b. ....00
c. PAYMENT DUE WITH RETURN (add lines 5a and 5b) .....5c. ....00
PAY IN FULL WITH RETURN ( make check payable to Treasurer, State of Maine)



Federal Employer ID Number: \_\_\_\_\_

Return Continued from Page 1

**6. OVERPAYMENT:**

If line 4f, page 1, is greater than 3c plus 5b, page 1, enter overpayment .....6. \_\_\_\_\_ .00

**7. AMOUNT ON LINE 6 TO BE:**

a. CREDITED to next year's estimated tax .....7a. \_\_\_\_\_ .00

b. REFUNDED .....7b. \_\_\_\_\_ .00

**AFFIDAVIT AND SIGNATURE**

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 information of which preparer has any knowledge.

Date	Signature of Officer	
	Title	Officer's Social Security Number
Date	Individual or Firm Signature of Preparer	Preparer's Federal ID Number

**PAYMENT AND SUBMISSION**



Make check payable to: Treasurer, State of Maine  
 Send check and return to: Maine Revenue Services, P.O. Box 1062, Augusta, ME 04332-1062

**SCHEDULE A - APPORTIONMENT OF INCOME**

Do not complete this schedule if 100% of your business activity is conducted in Maine.  
 All others must complete this schedule and enter amount in columns A and B, even if those amounts are zero.

**Read the instructions on page 4 before completing this schedule.**

If this schedule is left blank or excluded, your Maine apportionment factor will be set at 100%. **Round all dollar amounts to whole numbers.**

	(A) Within <u>Maine</u>	÷	(B) <u>Everywhere in U.S.</u>	X	(C) Maine Factors Col. (A) divided by Col. (B) x Statutory Weighting <u>Rounded to 6 Decimals</u>	
8. Total Receipts ..... 8.	_____	÷	_____	X .50 =	.	_____
9. Total Payroll ..... 9.	_____	÷	_____	X .25 =	.	_____
10. Total Property ..... 10.	_____	÷	_____	X .25 =	.	_____
11. MAINE APPORTIONMENT FACTOR (add column (C) lines 8 through 10) .....					.	_____
12. NET INCOME PER BOOKS (page 1, line 1a.) .....					.	_____ .00
13. INCOME APPORTIONED TO MAINE (line 12 multiplied by line 11). Enter here and on page 1, line 1b .....					.	_____ .00
14. TOTAL END-OF-YEAR ASSETS (page 1, line 2a).....					.	_____ .00
15. ASSETS APPORTIONED TO MAINE (line 14 multiplied by line 11). Enter here and on page 1, line 2b .....					.	_____ .00

Office Use Only \_\_\_\_\_



**FORM CRB - Page 1 of 2**  
**MAINE FRANCHISE TAX**  
**COMBINED REPORT FOR UNITARY MEMBERS**

**2009**

Federal EIN : \_\_\_\_\_

**Important:** The Combined Report must be accompanied by a legible copy of the parent company's federal Consolidated Tax Return, pages 1, 2, 3 and 4 (or equivalent).

**This report must be attached to Form 1120B-ME.**

Col. 1 Nexus with Maine	Column 2 Name and Federal ID number of Unitary Business Member	Column 3 Net Income per Books of Unitary Member Participating in a Federal Consolidated Filing	Column 4 Net Income per Books of Unitary Member Filing Separate Federal Return	Column 5 Allowable Adjustments	Column 6 (A) Adjusted Separate Net Income per Books of Unitary Member (Combine Cols 3, 4, & 5)	Column 6(B) Total End-of-year Assets	
1.							
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							
11.							
12.							
13.							
14.							
15.							
16.							
17.	Adjustments and eliminations for columns 6(B) through 9 (Attach schedule showing origin of any amount on this line)						
18.	<b>TOTALS</b>						



**FORM CRB - Page 2 of 2**  
**MAINE FRANCHISE TAX**  
**COMBINED REPORT FOR UNITARY MEMBERS**

**2009**

Federal EIN : \_\_\_\_\_

**Important:** The Combined Report must be accompanied by a legible copy of the parent company's federal Consolidated Tax Return, pages 1, 2, 3 and 4 (or equivalent).

**This report must be attached to Form 1120B-ME.**

Line No.	Column 7		Column 8		Column 9	
	A. Receipts in Maine	B. Receipts Everywhere in U.S.	A. Payroll in Maine	B. Payroll Everywhere in U.S.	A. Property in Maine	B. Property Everywhere in U.S.
1.						
2.						
3.						
4.						
5.						
6.						
7.						
8.						
9.						
10.						
11.						
12.						
13.						
14.						
15.						
16.						
17.	Adjustments					
18.	Totals					