



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

5. <b>ADJUSTED FEDERAL TAXABLE INCOME</b> (add lines 3 and 4g). Corporations that apportion income use this amount for line 16 of Schedule A. If negative, enter a minus sign in the box to the left of the number .....		5	.00
6. <b>MAINE NET INCOME</b> (from line 5 above or Schedule A, line 17) .....		6	.00
<b>7. TAX:</b>			
a. <b>MAINE CORPORATE INCOME TAX</b> (see tax rates on page 6) .....		7a	.00
b. <b>MINIMUM TAX:</b> Schedule B, page 3, line 28 (attach federal Form 4626) .....		7b	.00
c. <b>TOTAL TAX</b> (add lines 7a and 7b) .....		7c	.00
<b>8. CREDITS:</b>			
a. <b>MAINE ESTIMATED TAX PAID</b> .....		8a	.00
b. <b>EXTENSION PAYMENT</b> (Form 1120EXT-ME) .....		8b	.00
c. <b>OTHER CREDITS</b> (Schedule C, line 29o, 1120ME, page 4) .....		8c	.00
d. <b>TOTAL CREDITS</b> (add lines 8a, 8b and 8c) .....		8d	.00
9. a. If line 7c is greater than line 8d, enter <b>TAX BALANCE DUE</b> (If not, skip to line 10) .....		9a	.00
b. Enter <b>PENALTY</b> for underpayment of estimated tax (attach Form 2220ME) .....		9b	.00
c. <b>TOTAL AMOUNT DUE</b> (add lines 9a and 9b). Pay in full with return (Please make check payable to <b>Treasurer, State of Maine</b> ) .....		9c	.00
10. If line 8d is greater than line 7c, enter <b>OVERPAYMENT</b> .....		10	.00
11. Amount of line 10 to be:			
a. <b>CREDITED</b> to next year's estimated tax .....		11a	.00
b. <b>REFUNDED</b> .....		11b	.00
<b>Next year's return</b>	To reduce state printing and postage costs, if you have your return done by a tax preparer and do not need Maine income tax forms and instructions mailed to you next year, check box at right .....		<input type="checkbox"/>
PRESIDENT'S NAME _____		SOCIAL SECURITY NUMBER _____	
TREASURER'S NAME _____		SOCIAL SECURITY NUMBER _____	

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
DATE	SIGNATURE AND ADDRESS OF PREPARER (INDIVIDUAL OR FIRM)	

File return with Maine Revenue Services, P.O. Box 1062, Augusta, ME 04332-1062

**THIS RETURN MUST BE ACCOMPANIED BY A LEGIBLE COPY OF THE U.S. CORPORATION INCOME TAX RETURN, FEDERAL FORM 1120, PAGES 1-4 OR FORM 1120A, PAGES 1 & 2, FOR THE SAME TAXABLE PERIOD.**

Please submit forms in the following order:

1. Pages 1 through 4 of Form 1120ME.
2. Form CR, if required, including affiliation schedule.
3. Other statements for the Maine income tax return.
4. A copy of federal Form 1120, pages 1 through 4 (or Form 1120A, pages 1 and 2).

Office use only
<input type="checkbox"/> LG

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

### SCHEDULE A - APPORTIONMENT OF INCOME

Do not complete this schedule if 100% of your business activity is apportionable 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.A. § 5212(2).

	(A) Within Maine	(B) Everywhere	(C) Maine Factors Col. (A)/Col. (B) x Statutory Weighting Rounded to 6 Decimals
12. Total Sales	_____ ÷ _____	_____ ÷ _____	x .50 = _____
13. Total Payroll	_____ ÷ _____	_____ ÷ _____	x .25 = _____
14. Total Property	_____ ÷ _____	_____ ÷ _____	x .25 = _____
<b>If one of these factors has no value in both column A and column B, see the instructions on page 6.</b>			
15. MAINE APPORTIONMENT FACTOR - Sum of lines 12, 13 and 14, column (C)			15 _____
16. ADJUSTED FEDERAL TAXABLE INCOME (page 2, line 5)			16 _____
17. INCOME APPORTIONED TO MAINE (line 16 x line 15 factor). Enter here and on line 6, page 2			17 _____
18. What amount of line 14, column A is TANGIBLE PERSONAL PROPERTY?			18 _____

### SCHEDULE B - MINIMUM TAX

(Attach federal Form 4626)

19. FEDERAL TENTATIVE MINIMUM TAX (federal Form 4626, line 13)	19	_____	.00
20. Federal alternative minimum tax FOREIGN TAX CREDIT (federal Form 4626, line 12)	PLUS 20	_____	.00
21. Apply the federal alternative minimum tax rate to the amount that state or federal law prohibits from taxation by Maine that is included in the federal alternative minimum taxable income. Enter this amount on this line.	21	_____	.00
22. LINE 19 PLUS LINE 20 MINUS LINE 21	= 22	_____	.00
23. APPORTIONMENT FACTOR (from line 15 above)	23	_____	
24. LINE 22 MULTIPLIED BY LINE 23 FACTOR	24	_____	.00
25. RATE	25		<b>27%</b>
26. STATE MINIMUM TAX (line 24 multiplied by line 25)	26	_____	.00
27. INCOME TAX (page 2, line 7a)	27	_____	.00
28. NET STATE MINIMUM TAX (line 26 minus line 27). Enter here and on page 2, line 7b. (If less than zero, enter zero)	28	_____	.00

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

**SCHEDULE C - OTHER CREDITS**

29.	a.	MAINE SEED CAPITAL TAX CREDIT (Gross Credit _____ )	Amount Claimed ...	29a	_____	.00
	b.	JOBS AND INVESTMENT TAX CREDIT (Gross Credit _____ )	Amount Claimed ...	29b	_____	.00
	c.	EMPLOYER-ASSISTED DAY CARE TAX CREDIT AND QUALITY CHILD CARE INVESTMENT CREDIT (Gross Credit _____ )	Amount Claimed ...	29c	_____	.00
	d.	EMPLOYER-PROVIDED LONG-TERM CARE BENEFITS CREDIT (Gross Credit _____ )	Amount Claimed ...	29d	_____	.00
	e.	MACHINERY AND EQUIPMENT INVESTMENT TAX CREDIT (Gross Credit _____ )	Amount Claimed ...	29e	_____	.00
	f.	SOLID WASTE REDUCTION INVESTMENT TAX CREDIT (Gross Credit _____ )	Amount Claimed ....	29f	_____	.00
	g.	RESEARCH EXPENSE TAX CREDIT (Gross Credit _____ )	Amount Claimed ...	29g	_____	.00
	h.	SUPER RESEARCH AND DEVELOPMENT CREDIT (Gross Credit _____ )	Amount Claimed ...	29h	_____	.00
	i.	HIGH-TECHNOLOGY INVESTMENT TAX CREDIT (Gross Credit _____ )	Amount Claimed .....	29i	_____	.00
	j.	MINIMUM TAX CREDIT (Gross Credit _____ )	Amount Claimed .....	29j	_____	.00
	k.	CREDIT FOR DEPENDENT HEALTH BENEFITS PAID (Gross Credit _____ )	Amount Claimed ...	29k	_____	.00
	l.	CLEAN FUEL CREDIT (Gross Credit _____ )	Amount Claimed .....	29l	_____	.00
	m.	HISTORIC REHABILITATION CREDIT(Gross Credit _____ )	Amount Claimed ..	29m	_____	.00
	n.	FAMILY DEVELOPMENT ACCOUNT CREDIT (Gross Credit _____ )	Amount Claimed ...	29n	_____	.00
	o.	<b>TOTAL:</b> Add lines a through n, enter result here and on page 2, line 8c. (Credit limited to the tax liability on page 2, line 7c) .....		29o	_____	.00

**SCHEDULE D - MINIMUM TAX CREDIT**

30.	a.	NET STATE MINIMUM TAX FOR 2000 (2000 Form 1120ME, Schedule B, line 28) .....		30a	_____	.00
	b.	MINIMUM TAX CREDIT CARRYOVER FROM 2000 (2000 Form 1120ME, Schedule D, line 30h) . PLUS		30b	_____	.00
	c.	LINE A PLUS LINE B .....	=	30c	_____	.00
	d.	REGULAR INCOME TAX LIABILITY FOR 2001 (page 2, line 7a less allowable credits - all Schedule C credits except minimum tax credit) .....		30d	_____	.00
	e.	STATE MINIMUM TAX FOR 2001 (Schedule B, line 26) .....	MINUS	30e	_____	.00
	f.	LINE d MINUS LINE e (if zero or less, enter zero) .....	=	30f	_____	.00
	g.	STATE MINIMUM TAX CREDIT: enter the smaller of line c or line f here and on Schedule C, line 29j).....		30g	_____	.00
	h.	Maine minimum tax credit CARRYOVER TO 2002 (line c minus line g) .....		30h	_____	.00



**FORM CR – page 1 of 2**  
**MAINE CORPORATE INCOME TAX**  
 Combined Report For Unitary Members

010012400

MAINE REVENUE SERVICES  
 P.O. BOX 1062  
 AUGUSTA, ME 04332-1062

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

The Combined Report must be accompanied by a legible copy of the parent's Federal Consolidated Tax Return, pages 1, 2, 3 and 4 (or equivalent) and affiliation schedule.

**COMBINED  
 REPORT**

**This report must be attached to your Form 1120ME**

	Column 1*	Column 2	Column 3	Column 4	Column 5
Nexus with Maine	Corporation Name and Federal Identification Number of Unitary Business Member	Income of Unitary Members Participating in a Federal Consolidated Filing	Income of Unitary Members Filing Separate Federal Returns	Allowable Adjustments	Adjusted Separate Income of Unitary Members (Combine Columns 2, 3, and 4)
1					
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					
16	Adjustments and eliminations for columns 6 through 9				
17	<b>TOTALS:</b>				
				18. Special Deductions	
				19. Unitary NOL Deduction	
				20. Taxable Income Under the Laws of the United States	

\* Please indicate if FSC, REIT or 936 corporation

**FORM CR – page 2 of 2**  
**MAINE CORPORATE INCOME TAX**

**010012500**

This report must be attached to your Form 1120ME

Important: The Combined Report must be accompanied by an affiliation schedule listing name, federal ID number, and corporate activity of all members of the affiliated group, both unitary and nonunitary members of the affiliated group.

**COMBINED  
REPORT**

		Column 6		Column 7		Column 8		Column 9	
		State Modifications							
		A. Subtractions	B. Additions	A. Sales in Maine	B. Sales Everywhere	A. Payroll in Maine	B. Payroll Everywhere	A. Property in Maine	B. Property Everywhere
1									
2									
3									
4									
5									
6									
7									
8									
9									
10									
11									
12									
13									
14									
15									
16	Adjustments								
17	<b>TOTALS</b>								