



2002

FORM 1120ME
MAINE CORPORATE
INCOME TAX RETURN

020012000

For Calendar 2002 or Tax Year Beginning in 2002

FORTAX PERIOD

02 TO

Check box if federal Form 990T filed

Input box for federal Form 990T filed

Name MM DD MM DD YY

Federal Employer ID Number

Address

Federal Business Code

State of Incorporation

City, Town, or Post Office

State

ZIP Code

Contact Person First Name

Last Name

Phone Number

Parent Company EIN

CHECK APPLICABLE BOXES:

Input box for (1) Initial return

(1) Initial return

Input box for (2) Final return

(2) Final return

Input box for (3) Change of name/address

(3) Change of name/address

TO AMEND, FILE FORM 1120X-ME

IF YOU ARE A MEMBER OF AN AFFILIATED GROUP FILING A SEPARATE RETURN, CHECK HERE

Input box for affiliated group

IF COMBINED RETURN, CHECK HERE AND ATTACH FORM CR

Input box for combined return

Table with 4 main sections: A. IF YOU FILE AS PART OF A FEDERAL CONSOLIDATED RETURN, ENTER LINE 30; 1. FEDERAL TAXABLE INCOME; 2. DEDUCTIONS; 3. LINE 1 MINUS LINE 2j; 4. ADDITIONS. Each row includes a description, a line number, and a numerical value.

Federal EIN: _____

5. ADJUSTED FEDERAL TAXABLE INCOME (add lines 3 and 4h). 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. MAINE NET INCOME (from line 5 above or Schedule A, line 17)	6		.00
7. TAX:			
a. MAINE CORPORATE INCOME TAX (see tax rates on page 6)	7a		.00
b. MINIMUM TAX: Schedule B, page 3, line 28 (attach federal Form 4626)	7b		.00
c. TOTAL TAX (add lines 7a and 7b)	7c		.00
8. CREDITS:			
a. MAINE ESTIMATED TAX PAID	8a		.00
b. EXTENSION PAYMENT (Form 1120EXT-ME)	8b		.00
c. OTHER CREDITS Schedule C, page 4, line 29o	8c		.00
d. TOTAL CREDITS (add lines 8a, 8b and 8c)	8d		.00
9. a. If line 7c is greater than line 8d, enter TAX BALANCE DUE (If not, skip to line 10)	9a		.00
b. Enter PENALTY for underpayment of estimated tax (attach Form 2220ME)	9b		.00
c. TOTAL AMOUNT DUE (add lines 9a and 9b). Pay in full with return (Please make check payable to Treasurer, State of Maine)	9c		.00
10. If line 8d is greater than line 7c, enter OVERPAYMENT	10		.00
11. Amount of line 10 to be:			
a. CREDITED to next year's estimated tax	11a		.00
b. REFUNDED	11b		.00
Next year's return 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"/>	Check here if actual liability method used
CORPORATION PRESIDENT'S NAME _____ SOCIAL SECURITY NUMBER _____			
TREASURER'S NAME _____ SOCIAL SECURITY NUMBER _____			
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
DATE	SIGNATURE AND ADDRESS OF PREPARER (INDIVIDUAL OR FIRM)	PREPARER'S SSN OR PTIN

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).



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

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 = _____
If one of these factors has a value of zero in both column A and column B, see the instructions on page 6.			
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. MODIFICATIONS to federal tentative minimum tax (see instructions for Schedule B on page 7)	21	_____	.00
22. LINE 19 PLUS LINE 20 PLUS OR 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		27%
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 (Attach worksheets; see maine.gov/revenue)

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.	TOTAL: 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 2001 (2001 Form 1120ME, Schedule B, line 28)	30a	_____	.00
b.	MINIMUM TAX CREDIT CARRYOVER FROM 2001 (2001 Form 1120ME, Schedule D, line 30h) . PLUS	30b	_____	.00
c.	LINE A PLUS LINE B	= 30c	_____	.00
d.	REGULAR INCOME TAX LIABILITY FOR 2002 (page 2, line 7a less allowable credits - all Schedule C credits except minimum tax credit)	30d	_____	.00
e.	STATE MINIMUM TAX FOR 2002 (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 2003 (line c minus line g)	30h	_____	.00



MAINE REVENUE SERVICES

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

020012400

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

Table with 5 columns: Column 1* (Corporation Name and Federal Identification Number of Unitary Business Member), Column 2 (Income of Unitary Members Participating in a Federal Consolidated Filing), Column 3 (Income of Unitary Members Filing Separate Federal Returns), Column 4 (Allowable Adjustments), Column 5 (Adjusted Separate Income of Unitary Members). Rows 1-15 are for individual members, row 16 is for adjustments, row 17 is for totals, and rows 18-20 are for special deductions and taxable income.

* Please indicate if FSC, REIT or 936 corporation

FORM CR – page 2 of 2
MAINE CORPORATE INCOME TAX

020012500

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 non-unitary.

**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	TOTALS								