

**Form 1120X-ME**  
**2004**

**MAINE AMENDED**  
**CORPORATE INCOME TAX RETURN**



\*0400600\*

For calendar year 2004 or tax year 04 to MM DD MM DD YY

USE THIS FORM ONLY  
FOR TAX YEAR 2004

Name of Corporation \_\_\_\_\_ Federal Business Code \_\_\_\_\_

Address \_\_\_\_\_ Federal EIN \_\_\_\_\_ State of Incorporation \_\_\_\_\_

City, Town, or Post Office \_\_\_\_\_ State \_\_\_\_\_ ZIP Code \_\_\_\_\_ Parent Company EIN \_\_\_\_\_

Contact Person's First Name \_\_\_\_\_ Contact Person's Last Name \_\_\_\_\_ Telephone Number \_\_\_\_\_

**REASON FOR CHANGE:**  IRS change  Net operating loss  Federal amended 1120X  Accounting change  Other (attach explanation)

You are a member of an affiliated group filing a separate return  You are filing a combined return (If so, complete & attach Form CR)

DO NOT STAPLE OR TAPE FORMS TO YOUR RETURN. DO NOT SEND PHOTOCOPIES OF RETURNS.

	A. Original	B. Adjustment	C. Correct Amount
<b>A. CONSOLIDATED FEDERAL TAXABLE INCOME</b> if filing as part of a federal consolidated return			A. _____,_____,_____,_____ <b>.00</b>
<b>1. FEDERAL TAXABLE INCOME</b> If negative, enter a minus sign in the box to the left of the number			1. _____,_____,_____,_____ <b>.00</b>
<b>2. DEDUCTIONS:</b>			
a. <b>NONTAXABLE INTEREST</b>			2a. _____,_____,_____,_____ <b>.00</b>
b. <b>FOREIGN DIVIDEND GROSS-UP</b>			2b. _____,_____,_____,_____ <b>.00</b>
c. <b>WORK OPPORTUNITY CREDIT AND EMPOWERMENT ZONE CREDIT</b> (attach federal Form 5884 or Form 8844)			2c. _____,_____,_____,_____ <b>.00</b>
d. <b>INCOME NOT TAXABLE UNDER THE CONSTITUTION OF MAINE OR THE U.S.</b>			2d. _____,_____,_____,_____ <b>.00</b>
e. <b>DIVIDENDS FROM CERTAIN AFFILIATED CORPORATIONS</b> (limitations - see instructions)			2e. _____,_____,_____,_____ <b>.00</b>
f. <b>NET OPERATING LOSS DEDUCTION CARRY-OVER</b> (limitations - see instructions)			2f. _____,_____,_____,_____ <b>.00</b>
g. <b>INCOME FROM OWNERSHIP INTEREST IN PASS-THROUGH ENTITY FINANCIAL INSTITUTIONS</b> subject to Maine Franchise Tax			2g. _____,_____,_____,_____ <b>.00</b>
h. <b>STATE INCOME TAX REFUNDS</b> included in line 1 above			2h. _____,_____,_____,_____ <b>.00</b>
i. <b>NORTHERN MAINE TRANSMISSION CORPORATION ADJUSTMENT</b> (see instructions)			2i. _____,_____,_____,_____ <b>.00</b>
j. <b>BONUS DEPRECIATION / SECTION 179 EXPENSE RECAPTURE</b> (see instructions)			2j. _____,_____,_____,_____ <b>.00</b>
k. <b>TOTAL DEDUCTIONS</b> (add lines 2a through 2j)			2k. _____,_____,_____,_____ <b>.00</b>
<b>3. LINE 1 MINUS LINE 2k.</b> If negative, enter a minus sign in the box to the left of the number			3. _____,_____,_____,_____ <b>.00</b>
<b>4. ADDITIONS:</b>			
a. <b>INCOME TAXES</b> imposed by Maine or any other state (attach schedule)			4a. _____,_____,_____,_____ <b>.00</b>
b. <b>UNRELATED EXPENSES</b> (attach schedule)			4b. _____,_____,_____,_____ <b>.00</b>
c. <b>INTEREST FROM STATE AND MUNICIPAL BONDS</b> other than Maine			4c. _____,_____,_____,_____ <b>.00</b>
d. <b>NET OPERATING LOSS RECOVERY ADJUSTMENT</b>			4d. _____,_____,_____,_____ <b>.00</b>
e. <b>LOSS, EXPENSES OR DEDUCTIONS FROM OWNERSHIP INTEREST IN FINANCIAL INSTITUTIONS</b> subject to Maine Franchise Tax			4e. _____,_____,_____,_____ <b>.00</b>
f. <b>HIGH-TECHNOLOGY CREDIT ADD-BACK</b>			4f. _____,_____,_____,_____ <b>.00</b>
g. <b>BONUS DEPRECIATION / SECTION 179 EXPENSE ADD-BACK</b>			4g. _____,_____,_____,_____ <b>.00</b>
h. <b>TOTAL ADDITIONS</b> (add lines 4a through 4g)			4h. _____,_____,_____,_____ <b>.00</b>

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Federal EIN

	A Original	B Adjustment	C Correct Amount
5. <b>ADJUSTED FEDERAL TAXABLE INCOME</b> (add lines 3 and 4h). Corporations that apportion income, use this amount for Schedule A, line 16			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			7a. _____ .00
b. <b>MINIMUM TAX:</b> Schedule B, line 28c (attach federal Form 4626) ..... 7b			7b. _____ .00
c. <b>TOTAL TAX</b> (add lines 7a and 7b) ..... 7c			7c. _____ .00
<b>8. CREDITS:</b>			
a. <b>MAINE ESTIMATED TAX PAID</b> ..... 8a			8a. _____ .00
b. <b>EXTENSION PAYMENT (Form 1120EXT-ME)</b> ..... 8b			8b. _____ .00
c. <b>PAID WITH ORIGINAL RETURN AND ADDITIONAL PAYMENTS</b> after return was filed ..... 8c			8c. _____ .00
d. <b>OTHER CREDITS</b> (Schedule C, line 29p) ..... 8d			8d. _____ .00
e. <b>PASS-THROUGH ENTITY WITHHOLDING</b> (attach Forms 1099ME) 8e.			8e. _____ .00
f. <b>TOTAL CREDITS</b> (add lines 8a through 8e) ..... 8f.			8f. _____ .00
g. <b>OVERPAYMENT</b> on original return or as previously adjusted (enter as a positive number) ..... 8g.			8g. _____ .00
9. <b>LINE 8f MINUS LINE 8g</b> (total credits minus overpayments) ..... 9.			9. _____ .00
10. a. If line 7c is greater than line 9, enter the difference as <b>TAX DUE</b> . (If not, skip to line 11) ..... 10a.			10a. _____ .00
b. <b>PENALTY FOR UNDERPAYMENT</b> - attach Form 2220ME ..... 10b.			10b. _____ .00
c. <b>TOTAL AMOUNT DUE</b> (line 10a plus line 10b) - Remit payment with return ..... 10c.			10c. _____ .00
(Make check payable to Treasurer, State of Maine)			
11. If line 9 is greater than line 7c, enter amount to be <b>REFUNDED</b> ..... 11.			11. _____ .00
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



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

Office use only	_____ LG
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MAINE AMENDED CORPORATE INCOME TAX RETURN



Federal EIN

SCHEDULE A - APPORTIONMENT OF INCOME

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 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).

Table with 3 columns: (A) Within Maine, (B) Everywhere, (C) Maine Factors. Rows include Total Sales, Total Payroll, and Total Property.

If one of these factors has a value of zero in both column A and column B, see the instructions on page 7.

Summary rows for MAINE APPORTIONMENT FACTOR, ADJUSTED FEDERAL TAXABLE INCOME, INCOME APPORTIONED TO MAINE, and TANGIBLE PERSONAL PROPERTY.

SCHEDULE B - MINIMUM TAX

Check 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.

Table with 3 columns: Description, Line Number, Amount. Rows include FEDERAL ALTERNATIVE MINIMUM TAXABLE INCOME, MODIFICATIONS, TENTATIVE ALTERNATIVE MINIMUM TAXABLE INCOME, EXEMPTION, ADJUSTED TENTATIVE ALTERNATIVE MINIMUM TAXABLE INCOME, APPORTIONMENT FACTOR, ALTERNATIVE MINIMUM TAXABLE INCOME, TENTATIVE MINIMUM TAX, INCOME TAX, and PINE TREE DEVELOPMENT ZONE CREDIT.

MAINE AMENDED CORPORATE INCOME TAX RETURN



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Federal EIN

SCHEDULE C - OTHER CREDITS

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.

Table with 13 columns: Line number, Description, Credit Claimed, Amount Used, and Total. Rows include MAINE SEED CAPITAL TAX CREDIT, JOBS AND INVESTMENT TAX CREDIT, EMPLOYER-ASSISTED DAY CARE TAX CREDIT AND QUALITY CHILD CARE INVESTMENT CREDIT, EMPLOYER-PROVIDED LONG-TERM CARE BENEFITS CREDIT, MACHINERY AND EQUIPMENT INVESTMENT TAX CREDIT, BIOFUEL PRODUCTION CREDIT, RESEARCH EXPENSE TAX CREDIT, SUPER RESEARCH AND DEVELOPMENT CREDIT, HIGH-TECHNOLOGY INVESTMENT TAX CREDIT, MINIMUM TAX CREDIT, CREDIT FOR DEPENDENT HEALTH BENEFITS PAID, CLEAN FUEL CREDIT, HISTORIC REHABILITATION CREDIT, FAMILY DEVELOPMENT ACCOUNT CREDIT, PINE TREE DEVELOPMENT ZONE CREDIT, and TOTAL.

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.

Table with 13 columns: Line number, Description, and Total. Rows include NET STATE MINIMUM TAX FOR THE TAX YEAR PRIOR to that shown on Form 1120X-ME, page 1, MINIMUM TAX CREDIT CARRYOVER FROM THE TAX YEAR PRIOR to that shown on Form 1120X-ME, page 1, LINE A PLUS LINE B, REGULAR INCOME TAX LIABILITY FOR THE TAX YEAR SHOWN ON FORM 1120X-ME, PAGE 1 (gross tax less allowable credits - all Schedule C credits except minimum tax credit), TENTATIVE MINIMUM TAX (Schedule B, line 26), LINE D MINUS LINE E (if zero or less, enter zero), STATE MINIMUM TAX CREDIT: enter the smaller of line c or line f here and on Schedule C, line 29j, and Maine minimum tax credit CARRYOVER to the tax year following that shown on Form 1120X-ME, page 1 (line c minus line g).