



**MAINE CORPORATE INCOME TAX RETURN**  
Including Banking Corporation and Loan Association  
Franchise Tax Return

FORM 1120 - ME.

**1973**

For the Year January 1 - December 31, 1973 or other Fiscal Year

Beginning \_\_\_\_\_, 19\_\_\_\_, Ending \_\_\_\_\_, 19\_\_\_\_

BUREAU OF TAXATION  
INCOME TAX DIVISION  
STATE OFFICE BUILDING  
AUGUSTA, MAINE 04330

CORPORATION NAME

ADDRESS

CITY, TOWN, OR POST OFFICE

STATE

ZIP CODE

BUSINESS CODE (Federal)

DATE INCORPORATED

STATE OF INCORPORATION

CHECK IF FRANCHISE TAX RETURN

PRINCIPAL PLACE OF ACTIVITY IN MAINE

CITY/STATE WHERE RECORDS ARE MAINTAINED

- 1. Federal Taxable Income (line 30, Federal Form 1120) ..... 1.  
DO NOT COMPLETE LINES 2a AND 2b IF CORPORATION IS BANKING  
INSTITUTION SUBJECT TO MAINE FRANCHISE TAX.
- 2. Deduct: (a) Interest on U.S. Obligations ..... 2a
- (b) Foreign Dividend Gross-up (Internal Revenue Code Section 78). ..... 2b
- 3. Total deductions (add lines 2a and 2b) ..... 3.
- 4. Subtract line 3 from line 1 ..... 4.  
DO NOT COMPLETE LINE 5 IF CORPORATION IS BANKING INSTITUTION SUBJECT TO  
MAINE FRANCHISE TAX
- 5. Add: Income Taxes imposed by Maine and any other State ..... 5.
- 6. Adjusted Federal Taxable Income (add lines 4 and 5) ..... 6.  
CORPORATIONS WHO ALLOCATE INCOME USE THIS FIGURE ON LINE 10 OF SCHEDULE A.
- 7. Maine Taxable Income (from line 6 above or line 15, Schedule A-Form 1120-Me.) ..... 7.
- 8. Maine Corporate Income Tax (from tax rate schedule on page 3 of instructions) ..... 8.
- 9. Credits (see instructions for line 9). (Please check appropriate box) ..... 9.  
 Deposit with Form 7004-ME.  Paid with Original Return
- 10. Maine Corporate Income Tax Due (subtract line 9 from line 8) ..... 10.
- 11. Overpayment to be Refunded (subtract line 8 from line 9) ..... 11.

**PLEASE REFER TO INSTRUCTIONS ACCOMPANYING THIS RETURN.**  
**THIS RETURN MUST BE ACCOMPANIED BY A LEGIBLE COPY OF THE U.S. CORPORATION INCOME TAX  
RETURN, FEDERAL FORM 1120, PAGES 1 THROUGH 4, FOR THE SAME TAXABLE PERIOD.**

Do not use -- for office use only

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Please file this return, together with check made payable to TREASURER OF STATE, with the:  
not later than the 15th day of the third month after the end of the Corporation's fiscal year.

(If extension of time for filing has been granted, attach copy of Form 7004-ME.)



Bureau of Taxation  
Income Tax Division  
State Office Building  
Augusta, Maine 04330

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct, and complete. If prepared by a person other than the taxpayer his declaration is based on all information of which he has knowledge.

DATE

SIGNATURE OF OFFICER

TITLE

DATE

INDIVIDUAL OR FIRM SIGNATURE OF PREPARER

ADDRESS OF PREPARER

**SCHEDULE A - ALLOCATION AND APPORTIONMENT OF INCOME**

(Not to be used by Corporations operating entirely in Maine)

	COLUMN 1 IN MAINE	COLUMN 2 EVERYWHERE	
1. Total Sales .....			
2. SALES FACTOR (divide column 1 by column 2) .....			%
3. Compensation Paid .....			
4. PAYROLL FACTOR (divide column 1 by column 2) .....			%
5. (a) through (e) Sum of original cost or real or tangible personal property owned at the beginning and end of taxable year			
(a) Land .....			
(b) Depreciable property .....			
(c) Inventory .....			
(d) Other (specify) .....			
(e) Subtotal .....			
(f) Average value (divide line (e) by 2) .....			
(g) Leased Property (net annual rental rate multiplied by 8) .....			
6. Totals (add lines 5 (f) and (g)) .....			
7. PROPERTY FACTOR (divide column 1 by column 2) .....			%
8. Total of lines 2, 4, 7 .....			%
9. APPORTIONMENT FACTOR (divide line 8 by 3, compute to 4 decimal places) (see line 13) .....			%

10. Adjusted Federal Taxable Income (page 1 line 6) .....				
11. Less income directly allocable to State of Maine or any other State	1 GROSS INCOME	2 RELATED EXPENSES	3 DIVIDEND RECEIVED DEDUCTION	
(a) Interest income .....				
(b) Dividends .....				
(c) Royalties .....				
(d) Rents .....				
(e) Net Capital Gain .....				
(f) Other nonbusiness income .....				
(g) Totals (a) through (f) .....				
(h) Subtract totals of columns 2 and 3 from total of column 1 .....				
12. Adjusted Federal Taxable Income subject to apportionment by formula (subtract line 11 (h) from line 10) .....				
13. Income apportioned to Maine by use of the apportionment factor (line 12 multiplied by line 9) .....				
14. Add income directly allocable to State of Maine	1 GROSS INCOME	2 RELATED EXPENSES	3 DIVIDEND RECEIVED DEDUCTION	
(a) Interest income .....				
(b) Dividends .....				
(c) Royalties .....				
(d) Rents .....				
(e) Net Capital Gain .....				
(f) Other nonbusiness income .....				
(g) Totals (a) through (f) .....				
(h) Subtract totals of columns 2 and 3 from total of column 1 .....				
15. Taxable income apportioned and allocated to Maine (add lines 13 and 14 (h) Enter on line 7 page 1) .....				