



BUREAU OF TAXATION  
INCOME TAX SECTION  
STATE OFFICE BUILDING  
AUGUSTA, MAINE 04333

# MAINE CORPORATE INCOME TAX RETURN

Including Banking Corporation and Loan Association  
Franchise Tax Return

For the Year January 1 — December 31, 1976 or other Fiscal Year

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

FORM 1120 — ME.

# 1976

EMPLOYER FEDERAL  
IDENTIFICATION NO.

BUSINESS CODE (Federal)

DATE INCORPORATED

STATE OF INCORPORATION

CORPORATION NAME

ADDRESS

CITY, TOWN, OR POST OFFICE

STATE

ZIP CODE

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 (See instructions) .....	8.		
9. Credits A. Maine Estimated Tax Paid .....	9a.		
B. Deposit with Form 7004-Me. ....	9b.		
C. Paid with Original Return .....	9c.		
10. Total Credits (Add lines 9A, 9B and 9C) .....	10.		
11. If Line 8 is Greater than Line 10 enter <b>Balance Due</b> . Pay in Full with Return .....	11.		
12. If Line 10 is Greater than Line 8 enter <b>Overpayment</b> .....	12.		
13. Amount of Line 12 (A) credited to next year's Maine Corporate Estimated Tax <input type="text"/> (B) Refunded .....	13.		

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 Section  
State Office Building  
Augusta, Maine 04333

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	COLUMN 2
IN MAINE	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 .....	<input type="text"/>	<input type="text"/>
(b) Depreciable property .....	<input type="text"/>	<input type="text"/>
(c) Inventory .....	<input type="text"/>	<input type="text"/>
(d) Other (specify) .....	<input type="text"/>	<input type="text"/>
(e) Subtotal .....	<input type="text"/>	<input type="text"/>
(f) Average value (divide line (e) by 2) .....	<input type="text"/>	<input type="text"/>
(g) Leased Property (net annual rental rate multiplied by 8) .....	<input type="text"/>	<input type="text"/>
6. Totals (add lines 5 (f) and (g)) .....	<input type="text"/>	<input type="text"/>

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) .....	<input type="text"/>
11. Less total income to be allocated (Line 16, column 3, below) .....	<input type="text"/>
12. Adjusted Federal taxable income subject to apportionment (Line 10 less Line 11) .....	<input type="text"/>
13. Income apportioned to Maine (Line 12 x Line 9 factor) .....	<input type="text"/>
14. Add income allocable to Maine (Line 17, column 3, below) .....	<input type="text"/>
15. Maine taxable income (Line 13 & Line 14) Enter on Line 7, Page 1 .....	<input type="text"/>

**ALLOCATION OF NONBUSINESS INCOME**

	1 GROSS INCOME	2 LESS RELATED EXPENSES	3 NET ALLOCABLE INCOME
16. Total nonbusiness income to be allocated (attach Sch) .....	<input type="text"/>	<input type="text"/>	<input type="text"/>
17. Nonbusiness income allocable to Maine (attach Sch) .....	<input type="text"/>	<input type="text"/>	<input type="text"/>