

USE THIS FORM ONLY  
FOR TAX YEAR 2010

Name of Corporation

Federal Business code

Address

Federal Employer ID Number

State of  
Incorporation

City, Town, or Post Office

State

ZIP Code

Parent Company Employer ID Number

Contact Person's First Name

Contact Person's Last Name

Telephone Number

REASON FOR  
CHANGE :(1) ☐ IRS change (2) ☐ Net operating loss (3) ☐ Federal amended 1120X (4) ☐ Accounting change (5) ☐ Other (attach explanation)(6) ☐ You are a member of an affiliated group filing a separate return (7) ☐ You are filing a combined return (If so, complete & attach Form CR)

## A. Original

## B. Adjustment

## C. Correct Amount

## A. FEDERAL CONSOLIDATED INCOME

if filing as part of a federal consolidated return

A.

A.  ,  ,  ,  .001. FEDERAL TAXABLE INCOME If negative, enter  
a minus sign in the box to the left of the number

1.

1.  ,  ,  ,  .00

## 2. SUBTRACTIONS:

## a. NONTAXABLE INTEREST

2a.

2a.  ,  ,  ,  .00

## b. FOREIGN DIVIDEND GROSS-UP

2b.

2b.  ,  ,  ,  .00c. WORK OPPORTUNITY CREDIT AND EM-  
POWERMENT ZONE CREDIT DEDUCTIONS  
(attach federal Form 5884 or Form 8844)

2c.

2c.  ,  ,  ,  .00d. INCOME NOT TAXABLE UNDER THE  
CONSTITUTION OF MAINE OR THE U.S.

2d.

2d.  ,  ,  ,  .00e. DIVIDENDS FROM CERTAIN AFFILIATED  
CORPORATIONS (limitations - see instructions)

2e.

2e.  ,  ,  ,  .00g. INCOME FROM OWNERSHIP INTEREST IN  
PASS-THROUGH FINANCIAL ENTITIES  
(subject to Maine franchise tax)

2g.

2g.  ,  ,  ,  .00h. STATE INCOME TAX REFUNDS  
(included in line 1 above)

2h.

2h.  ,  ,  ,  .00i. BONUS DEPRECIATION / SECTION 179  
EXPENSE RECAPTURE (see instructions)

2i.

2i.  ,  ,  ,  .00

## j. OTHER (see instructions)

2j.

2j.  ,  ,  ,  .00k. TOTAL SUBTRACTIONS  
(add lines 2a through 2j)

2k.

2k.  ,  ,  ,  .003. LINE 1 MINUS LINE 2k. If negative, enter  
a minus sign in the box to the left of the number

3.

3.  ,  ,  ,  .00

## 4. ADDITIONS:

a. INCOME TAXES imposed by Maine  
or any other state (attach schedule)

4a.

4a.  ,  ,  ,  .00

## b. UNRELATED EXPENSES (attach schedule)

4b.

4b.  ,  ,  ,  .00c. INTEREST FROM STATE AND MUNICIPAL  
BONDS other than Maine

4c.

4c.  ,  ,  ,  .00

## d. NET OPERATING LOSS ADJUSTMENT

4d.

4d.  ,  ,  ,  .00e. DISCHARGE OF INDEBTEDNESS DEFERRED  
FOR FEDERAL TAX PURPOSES

4e.

4e.  ,  ,  ,  .00f. BONUS DEPRECIATION AND  
SECTION 179 EXPENSE ADD-BACK

4f.

4f.  ,  ,  ,  .00

## g. OTHER

4g.

4g.  ,  ,  ,  .00h. TOTAL ADDITIONS  
(add lines 4a through 4g)

4h.

4h.  ,  ,  ,  .00

**2010  
MAINE AMENDED  
CORPORATE INCOME TAX RETURN**



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Federal EIN

\*1000601\*

	A Original	B Adjustment		C Correct Amount
5. <b>ADJUSTED FEDERAL TAXABLE INCOME</b> (add lines 3 and 4h)..... 5.			5.	_____, _____, _____, _____ .00
<b>TAX:</b>				
6. <b>GROSS TAX</b> (see tax rates on page 6) ..... 6.			6.	_____, _____, _____, _____ .00
7. a. <b>MAINE CORPORATE INCOME TAX</b> (from line 6 above or Schedule A, line 17. See instructions)..... 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
8. <b>PAYMENTS AND 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>PAYMENT WITH ORIGINAL RETURN AND ADDITIONAL PAYMENTS</b> after return was filed ..... 8c.			8c.	_____, _____, _____ .00
d. <b>OTHER CREDITS</b> (Schedule C, line 29o)..... 8d.			8d.	_____, _____, _____ .00
e. <b>PASS-THROUGH ENTITY WITHHOLDING</b> or withholding on gambling winnings (attach Forms 1099ME or W2G) ..... 8e.			8e.	_____, _____, _____ .00
f. <b>REFUNDABLE HISTORIC REHABILITATION CREDIT</b> ..... 8f.			8f.	_____, _____, _____ .00
g. <b>TOTAL PAYMENTS AND CREDITS</b> (add lines 8a through 8f) ..... 8g.			8g.	_____, _____, _____ .00
h. <b>OVERPAYMENT</b> on original return or as previously adjusted (enter as a positive number) ..... 8h.			8h.	_____, _____, _____ .00
9. <b>LINE 8g MINUS LINE 8h</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> ..... 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 (Make check payable to Treasurer, State of Maine) ..... 10c.			10c.	_____, _____, _____ .00
11. If line 9 is greater than line 7c, enter amount to be <b>REFUNDED</b> ..... 11.			11.	_____, _____, _____ .00

COMPANY'S WEB SITE ADDRESS \_\_\_\_\_

CORPORATION 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

SOCIAL SECURITY NUMBER

DATE

SIGNATURE AND ADDRESS OF PREPARER (INDIVIDUAL OR FIRM)

PREPARER'S SSN OR PTIN

If enclosing a check, make check payable to:

Treasurer, State of Maine  
and MAIL WITH RETURN TO:  
MAINE REVENUE SERVICES  
P.O. BOX 1065  
AUGUSTA, ME 04332-1065

If not enclosing a check,  
MAIL RETURN TO:

MAINE REVENUE SERVICES  
P.O. BOX 1064  
AUGUSTA, ME 04332-1064

Office use only \_\_\_\_\_ LG



Federal EIN

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**SCHEDULE A - APPORTIONMENT OF TAX**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 attributable 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 MRSA § 5212(2).

	(A) Within Maine	(B) Everywhere	(C) Apportionment Factor Line 12, Col. (A) / Col. (B) Rounded to 6 Decimals
12. Total Sales	<input type="text"/> .00	<input type="text"/> .00	<input type="text"/>
13. Total Payroll	<input type="text"/> .00	<input type="text"/> .00	<div style="background-color: #cccccc; width: 100px; height: 40px;"></div>
14. Total Property	<input type="text"/> .00	<input type="text"/> .00	
15. MAINE APPORTIONMENT FACTOR - from line 12, column (C) above			15. <input type="text"/>
16. GROSS TAX from page 2, line 6.			16. <input type="text"/> .00
17. MAINE CORPORATE INCOME TAX (line 16 x line 15 factor).			17. <input type="text"/> .00
18. What amount of line 14, column A is TANGIBLE PERSONAL PROPERTY?			18. <input type="text"/> .00

**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.

19. FEDERAL ALTERNATIVE MINIMUM TAXABLE INCOME (federal Form 4626, line 7. If negative, enter a minus sign in the space to the left of the total)	19	<input type="text"/>	.00
20. MODIFICATIONS (see instructions for Schedule B) (if negative, enter a minus sign in the space to the left of the total)	20	<input type="text"/>	.00
21. TENTATIVE ALTERNATIVE MINIMUM TAXABLE INCOME. (combine lines 19 and 20. If zero or less, enter zero and stop here. You have no alternative minimum tax for this year.)	21	<input type="text"/>	.00
22. EXEMPTION (see instructions)	22	<input type="text"/>	.00
23. ADJUSTED TENTATIVE ALTERNATIVE MINIMUM TAXABLE INCOME (line 21 minus line 22)	23	<input type="text"/>	.00
24. APPORTIONMENT FACTOR (see instructions)	24	<input type="text"/>	
25. ALTERNATIVE MINIMUM TAXABLE INCOME (line 23 multiplied by line 24)	25	<input type="text"/>	.00
26. TENTATIVE MINIMUM TAX (line 25 multiplied by 5.4% [0.054])	26	<input type="text"/>	.00
27. INCOME TAX (page 2, line 7a)	27	<input type="text"/>	.00
28a. ALTERNATIVE MINIMUM TAX PRIOR TO PINE TREE DEVELOPMENT ZONE CREDIT (line 26 minus line 27)	28a	<input type="text"/>	.00
28b. PINE TREE DEVELOPMENT ZONE CREDIT (from credit application worksheet)	28b	<input type="text"/>	.00
28c. ALTERNATIVE MINIMUM TAX (line 28a minus line 28b). Enter here and on page 2, line 7b. (If less than zero, enter zero)	28c	<input type="text"/>	.00

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Federal EIN

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**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.

29. a. MAINE SEED CAPITAL TAX CREDIT..... (Credit Claimed _____) Amount Used ..29a.	.00	_____, _____, _____	.00
b. JOBS AND INVESTMENT TAX CREDIT..... (Credit Claimed _____) Amount Used ..29b.	.00	_____, _____, _____	.00
c. EMPLOYER-ASSISTED DAY CARE TAX CREDIT AND QUALITY CHILD CARE INVESTMENT CREDIT ..... (Credit Claimed _____) Amount Used ..29c.	.00	_____, _____, _____	.00
d. EMPLOYER-PROVIDED LONG-TERM CARE BENEFITS CREDIT (Policy # _____) (Credit Claimed _____) Amount Used ..29d.	.00	_____, _____, _____	.00
e. PINE TREE DEVELOPMENT ZONE CREDIT (from Credit Application Worksheet) _____ Amount Used ..29e.	.00	_____, _____, _____	.00
f. BIOFUEL PRODUCTION CREDIT ..... (Credit Claimed _____) Amount Used ..29f.	.00	_____, _____, _____	.00
g. RESEARCH EXPENSE TAX CREDIT ..... (Credit Claimed _____) Amount Used ..29g.	.00	_____, _____, _____	.00
h. SUPER RESEARCH AND DEVELOPMENT CREDIT (Credit Claimed _____) Amount Used ..29h.	.00	_____, _____, _____	.00
i. HIGH-TECHNOLOGY INVESTMENT TAX CREDIT (Credit Claimed _____) Amount Used ..29i.	.00	_____, _____, _____	.00
j. MINIMUM TAX CREDIT ..... (Credit Claimed _____) Amount Used ..29j.	.00	_____, _____, _____	.00
k. CREDIT FOR DEPENDENT HEALTH BENEFITS PAID (Credit Claimed _____) Amount Used ..29k.	.00	_____, _____, _____	.00
l. CREDIT FOR EDUCATIONAL OPPORTUNITY (Credit Claimed _____) Amount Used ..29l.	.00	_____, _____, _____	.00
m. NONREFUNDABLE HISTORIC REHABILITATION CREDIT(Credit Claimed _____) Amount Used ..29m.	.00	_____, _____, _____	.00
n. OTHER ..... (Credit Name _____) (Credit Claimed _____) Amount Used ..29n.	.00	_____, _____, _____	.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 7a) .....29o.	.00	_____, _____, _____	.00

**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.

30. a. NET STATE MINIMUM TAX FOR 2009 (2009 Form 1120X-ME, Schedule B, line 28c) .....30a.	.00	_____, _____, _____	.00
b. MINIMUM TAX CREDIT CARRYOVER FROM 2009 (2009 Form 1120X-ME, Schedule D, line 30h) ....PLUS 30b.	.00	_____, _____, _____	.00
c. LINE A PLUS LINE B .....= 30c.	.00	_____, _____, _____	.00
d. REGULAR INCOME TAX LIABILITY FOR 2010 (page 2, line 7a less allowable credits – all Schedule C credits except minimum tax credit) .....30d.	.00	_____, _____, _____	.00
e. TENTATIVE MINIMUM TAX (Schedule B, line 26) ..... MINUS 30e.	.00	_____, _____, _____	.00
f. LINE D MINUS LINE E (if zero or less, enter zero) ..... = 30f.	.00	_____, _____, _____	.00
g. STATE MINIMUM TAX CREDIT: enter the smaller of line c or line f here and on Schedule C, line 29j .....30g.	.00	_____, _____, _____	.00
h. Maine minimum tax credit CARRYOVER TO 2011 (line c minus line g) .....30h.	.00	_____, _____, _____	.00