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2022 FORM 1041ME - INCOME TAX RETURN FOR RESIDENT AND NONRESIDENT ESTATES AND TRUSTS



99

Tax period (mm dd yyyy) 99 99 2022 to 99 99 9999

X Amended Return

Name of Estate or Trust, Name and Title of Fiduciary or Trustee, Address of Fiduciary, City, State, ZIP Code, Contact Person: First Name, Last Name, Telephone Number

Type of entity (check one box): Decedent's estate, Qualified Funeral Trust (QFT), Qualified Disability Trust, Bankruptcy estate (Chapter 7), Simple Trust, Complex Trust, ESBT (S Portion Only), Pooled Income, Bankruptcy estate (Chapter 11)

Check the boxes that apply: Resident estate or trust, Nonresident estate or trust, Initial return, Final return

Table with 3 columns: Line number, Description, Amount. Includes lines 1 through 10d for Federal taxable income, adjustments, tax payments, and total amount due.

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**FORM 1041ME, page 2 - Enclose with your Form 1041ME**



99

ESTATE/ TRUST EIN

**SCHEDULE 1 - Fiduciary Adjustment**

99 99999999

(Enter combined amounts for both the beneficiaries and the estate or trust.)

\*2209101\*

**1. ADDITIONS** — Income exempt from federal income tax, but taxable by Maine:

a. Income from municipal and state bonds, other than Maine. ....	1a.	9999999999	.00
b. Net operating loss adjustment. (Attach schedule.).....	1b.	9999999999	.00
c. Income taxes imposed by Maine or other states.....	1c.	9999999999	.00
d. Qualified business income deduction add-back. (See instructions.).....	1d.	9999999999	.00
e. Bonus depreciation add-back. (See instructions.).....	1e.	9999999999	.00
f. Maine capital investment credit bonus depreciation add-back. (See instructions.).....	1f.	9999999999	.00
g. Certain gains on installment sales of real or tangible property - nonresident estates or trusts only. (See instructions.).....	1g.	9999999999	.00
h. Other. (See instructions.) (Attach worksheet(s)).....	1h.	9999999999	.00
i. Total Additions. (Add lines 1a through 1h.) .....	1i.	9999999999	.00

**2. SUBTRACTIONS** — Income exempt from Maine income tax, but taxable by federal law:

a. U.S. Government Bond interest included in federal taxable income. ....	2a.	9999999999	.00
b. Maine Public Employees Retirement System pick-up contributions paid during 2022 which have been previously taxed by the state. (See instructions.).....	2b.	9999999999	.00
c. Bonus depreciation and section 179 recapture. (See instructions.).....	2c.	9999999999	.00
d. Medical cannabis business expenses. (See instructions.)..... Enter your registration number or sales tax number. _____	2d.	9999999999	.00
e. Net operating loss recapture. (See instructions) .....	2e.	9999999999	.00
f. Other. (See instructions.) (Attach worksheet(s)).....	2f.	9999999999	.00
g. Total Subtractions. (Add lines 2a through 2f.).....	2g.	9999999999	.00

**3. Net Fiduciary Adjustment.** (Subtract line 2g from line 1i — see instructions [may be a negative amount].)..... **3.** 9999999999 .00

All estates or trusts: Multiply line 3 by Schedule 2, line f, column 3.

Resident estates or trusts: Enter on page 1, line 2. Nonresident estates or trusts: Enter on Schedule NR, line 7, column A.

**Third Party** Do you want to allow another person to discuss this return with Maine Revenue Services?  Yes (complete the following).  No.

**Designee** Designee's name: XXXXXXXXXXXXXXXX Phone no.: (999) 999 9999 Personal Identification number: XXXXXX

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.

XX

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99 99 9999

Signature of fiduciary or officer representing estate or trust

Date signed

Date estate or trust created

XX

99 99 9999

Signature of preparer other than fiduciary

Date signed

XX

999 999 9999

999 99 9999

Print preparer's name

Preparer's phone number

Preparer's SSN or PTIN

If payment is enclosed, mail to: Maine Revenue Services, P.O. Box 1065, Augusta, ME 04332-1065. **DO NOT SEND CASH.**

If payment is not enclosed, mail to: Maine Revenue Services, P.O. Box 1064, Augusta, ME 04332-1064

**FORM 1041ME, page 3** - Enclose with your Form 1041ME

ESTATE/ TRUST EIN      -                                                  

**SCHEDULE 2 — Allocation of Federal Income and Maine-source Income**

1. Name B = beneficiary E/T = estate or trust	2. Share of income (copy from federal return)	3. Percent	4. State of domicile	5. Social security number/EIN of beneficiaries	6. Maine-source income allocated to <b>nonresident</b> & safe harbor resident beneficiaries
(a) B-	\$	%			\$
(b) B-	\$	%			\$
(c) B-	\$	%			\$
(d) B-	\$	%			\$
(e) B-	\$	%			\$
(f) E/T-	\$	%			\$
(g) Total	\$	100%			\$

**Line g, Column 6:** If required to complete Schedule NR, enter the amount from Schedule NR, line 4, column B. Complete column 6 for nonresident and safe harbor resident beneficiaries based on the amount entered on line g, column 6, and also based on the percentages in column 3.

**SCHEDULE 3 - Credit for Income Tax Paid to Another Jurisdiction  
for Resident Estates or Trusts**

A. Name of other taxing jurisdiction: \_\_\_\_\_

1. Maine taxable income from Form 1041ME, line 3..... 1. \_\_\_\_\_

2. Calculate the portion of Maine taxable income sourced to and taxed by the other jurisdiction entered on line A:

a. Income sourced to and taxed by other jurisdiction included on Form 1041ME, line 1.  
See instructions ..... 2a. \_\_\_\_\_

Fiduciary adjustment sourced to and taxed by other jurisdiction on Form 1041ME, Schedule 1.  
**Include only amounts attributable to income included on line 2a:**

b. Additions - Specify \_\_\_\_\_ 2b. \_\_\_\_\_

c. Subtractions - Specify \_\_\_\_\_ 2c. \_\_\_\_\_

d. Income sourced to and taxed by other jurisdiction included on Form 1041ME, line 3.  
Line 2a plus line 2b minus line 2c (if negative, enter zero)..... 2d. \_\_\_\_\_

3. Percentage of income taxed by other jurisdiction (divide line 2d by line 1 - if line 2d is greater than line 1, enter 1.0000) ..... 3. \_\_\_\_ . \_\_\_\_

4. Limitation of Credit:  
a. Multiply Form 1041ME, line 4 by line 3 above..... 4a. \_\_\_\_\_

b. Income taxes **paid** to other jurisdiction on income shown on line 2d ..... 4b. \_\_\_\_\_  
*Do not enter the amount withheld on line 4b. See instructions.*

5. Allowable Credit, line 4a or 4b, whichever is less. Enter here and on Form 1041ME, Schedule A, line 7. .... 5. \_\_\_\_\_

**Special instructions for taxpayers who claim credit for income tax paid to more than one other jurisdiction:**  
Credit for each jurisdiction must be computed separately. Use a separate Schedule 3 for each jurisdiction. Add the results together and enter total on Schedule A, line 7.