

2024

Form 1041ME - Income Tax Return
For Resident and Nonresident Estates and Trusts
For calendar year 2024 or tax year beginning in 2024



99

Tax period (mm dd yyyy)

99 99 2024 to 99 99 9999

X Amended Return

2409100

Name of Estate or Trust (as it appears on federal Form SS-4) Estate/Trust/QFT EIN (do not enter / or -)

Name and Title of Fiduciary or Trustee

Address of Fiduciary (number and street)

City State ZIP Code

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

1. Federal taxable income. (Nonresident estates and trusts, skip to line 3.) 999999999 .00

2. Fiduciary Adjustment: Resident estates and trusts only. (See instructions.) 999999999 .00

3. Maine taxable income. (Resident estate or trust - line 1 plus or minus line 2. Nonresident estate or trust - Schedule NR, line 9, column B.) 999999999 .00

4. Maine income tax. (From tax table on page 3 of instructions.) 999999999 .00

5. Adjustments to tax. (From Schedule A, line 21.) 999999999 .00

6. Adjusted Maine income tax. (Line 4 plus or minus line 5.) 999999999 .00

7. Tax payments: a. Maine income tax withheld. (Attach Form W-2, W-2G, 1099-R or 1099ME) 999999999 .00

b. 2024 estimated tax payments and 2023 credit carried forward and extension payments. (Include any real estate withholding tax payments.) 999999999 .00

c. Refundable tax credits. (From Schedule A, line 6.) 999999999 .00

d. Total payments. (Add lines 7a, 7b and 7c.) 999999999 .00

8. If this is an amended return, enter overpayment, if any, on original return or as previously adjusted. 999999999 .00

9. Line 7d minus line 8. (If negative, enter a minus sign in the box to the left of the number.) (See instructions.) 999999999 .00

10. a. If line 6 is greater than line 9, enter TAX BALANCE DUE. (Line 6 minus line 9.) (See instructions.) 999999999 .00

b. Enter PENALTY for underpayment of estimated tax (attach Form 2210ME.) Check here if you checked the box on Form 2210ME, line 17. X 999999999 .00

c. TOTAL AMOUNT DUE. (Add lines 10a and 10b.) Make checks payable to Treasurer, State of Maine. ... 999999999 .00



ESTATE/ TRUST EIN

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11. If line 9 is greater than line 6, enter OVERPAYMENT. (Line 9 minus line 6.)..... 11. 999999999 .00

12. Overpayment to be CREDITED to next year's estimated tax..... 12a. 999999999 REFUNDED.....12b. 999999999 .00

REFUND DEPOSITED DIRECTLY TO YOUR CHECKING ACCOUNT (\$20,000 or less). SEE INSTRUCTIONS.

Check this box if this refund will go to an account outside the United States. X

12c. Routing Number

999999999

12d. Checking Account Number

9999999999999999999

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

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.

XXX
Signature of fiduciary or officer representing estate or trust

99 99 9999
Date signed

99 99 9999
Date estate or trust created

XXX
Signature of preparer other than fiduciary

99 99 9999
Date signed

XXX
Print preparer's name

999 999 9999
Preparer's phone number

999 99 9999
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



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SCHEDULE 1 - Fiduciary Adjustment

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

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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 2024 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.).....	2d.	9999999999	.00
Enter your registration number or sales tax number. _____			
e. Adult use cannabis business expenses. (See instructions.).....	2e.	9999999999	.00
Enter your registration number or sales tax number. _____			
f. Contributions to Qualified Tuition Programs - 529 Plans. (Limited to \$1,000 per beneficiary. See instructions.)	2f.	9999999999	.00
g. Net operating loss recapture. (See instructions.).....	2g.	9999999999	.00
h. Other. (See instructions.) (Attach worksheet(s)).....	2h.	9999999999	.00
i. Total Subtractions. (Add lines 2a through 2h.).....	2i.	9999999999	.00
3. Net Fiduciary Adjustment. (Subtract line 2i 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.			



ESTATE/ TRUST EIN

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

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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 nonresident & safe harbor resident beneficiaries
(a) B- XXXXXXXXXXXXXXXXXXXX	\$ 9999999999999999	999 %	XX	XXXXXXXXXX	\$ 99999999999999
(b) B- XXXXXXXXXXXXXXXXXXXX	\$ 9999999999999999	999 %	XX	XXXXXXXXXX	\$ 99999999999999
(c) B- XXXXXXXXXXXXXXXXXXXX	\$ 9999999999999999	999 %	XX	XXXXXXXXXX	\$ 99999999999999
(d) B- XXXXXXXXXXXXXXXXXXXX	\$ 9999999999999999	999 %	XX	XXXXXXXXXX	\$ 99999999999999
(e) B- XXXXXXXXXXXXXXXXXXXX	\$ 9999999999999999	999 %	XX	XXXXXXXXXX	\$ 99999999999999
(f) E/T- XXXXXXXXXXXXXXXXXXXX	\$ 9999999999999999	999 %			
(g) Total	\$ 9999999999999999	100%			\$ 99999999999999

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.