

2019

MAINE ESTATE TAX RETURN
FORM 706ME



99

FOR ESTATES OF DECEDENTS DYING DURING CALENDAR YEAR 2019 *1410000*

This return is due nine months after the date of death. [X] Check here if this is an amended return

STEP 1 Decedent and Personal Representative Information

Decedent: First Name, M.I., Last Name, Social Security Number (SSN), Date of Death (MM DD YYYY)

Domicile at Date of Death: Street Address

City/Town, State, ZIP Code, County

Personal Representative: First Name, M.I., Last Name, Social Security Number (SSN), Telephone Number, Fax Number

Mailing Address

City/Town, State, ZIP Code, Email Address (optional)

Authorization is granted to the representative listed below (estate representative) to receive copies of confidential tax information under 36 M.R.S. § 191 and to act as the estate's representative before Maine Revenue Services.

STEP 2 Authorized Representative Information

Firm Name

Estate Representative: First Name, M.I., Last Name

Mailing Address

City/Town, State, ZIP Code, Telephone Number, Email Address (optional), Fax Number

STEP 3 Decedent's Maine Residency Status (check one) [X] Resident [X] Nonresident



1410001

Decedent's SSN: 999 99 9999

Form 706ME is required to be filed only if:

- The Internal Revenue Code requires a federal estate tax return be filed;
- There is an amount reportable on Line 2, below; or,
- Line 6, below, is more than \$5,700,000.

STEP 4 - TAX COMPUTATION

Maine Taxable Estate

1. Federal taxable estate (federal Form 706, Part 2, line 3a).....	1.	99	999	999	999	999	.00
2. Maine qualified terminable interest property (must not exceed \$5,700,000).....	2.	99	999	999	999	999	.00
3. Maine elective property	3.	99	999	999	999	999	.00
4. Value of gifts included in federal Form 706, Part 2, line 4, made within one year of date of death.....	4.	99	999	999	999	999	.00
5. Maine taxable estate (line 1 minus line 2 plus lines 3 and 4)	5.	99	999	999	999	999	.00

Maine Apportionment Factor

6. Apportionable base (federal Form 706, Part 2, line 1, plus lines 3 and 4 above).....	6.	99	999	999	999	999	.00
a. Real and tangible personal property located in Maine included in line 6 (see instructions)	6a.	99	999	999	999	999	.00
b. Intangible personal property included in line 6 (see instructions).....	6b.	99	999	999	999	999	.00
7. Resident apportionment factor (Line 6a plus line 6b divided by line 6. Round to 6 decimals. If 100%, enter 1.000000)	7.	9	.	999999			
8. Nonresident apportionment factor (Line 6a divided by line 6. Round to 6 decimals. If 100%, enter 1.000000)	8.	9	.	999999			

Maine Estate Tax

9. Gross Maine estate tax (apply the taxable estate amount on line 5 to the tax rate schedule in Table A, page 5)	9.	99	999	999	999	999	.00
10. Net Maine estate tax (Residents: multiply line 9 by line 7; Nonresidents: multiply line 9 by line 8)	10.	99	999	999	999	999	.00

Amount Due or Refund

11. Payments: Estimated payments, extension payments, amount paid with original return (amended returns only)	11.	99	999	999	999	999	.00
12. Interest and penalty amounts	12.	99	999	999	999	999	.00
13. Amount due (line 10 plus line 12 minus line 11)	13.	99	999	999	999	999	.00
14. Refund due (line 11 minus lines 10 and 12)	14.	99	999	999	999	999	.00



1410002

Decedent's SSN:

999 99 9999

STEP 5 - Filing Order

- 1. Form 706ME
- 2. Discharge of Estate Tax Lien
- 3. Federal Form 706 (actual or pro forma)
- 4. Schedules for federal Form 706
- 5. Death Certificate
- 6. Decedent's 2018 federal income tax return, including all forms and schedules.
- 7. Other supporting documents (see instructions)

Marital Status of Decedent: Married with surviving spouse }
 Widow/Widower }
 Single / Divorced

Spouse's SSN: 999 99 9999

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, including the pro forma federal return if required, and to the best of my knowledge and belief they are true, correct and complete. Declaration of preparer is based on all information of which preparer has any knowledge.

Signature of personal representative

Date

Signature of preparer other than personal representative

Preparer's SSN or PTIN

999999999

Date

Firm's name (or yours if self-employed) Preparer's address

Preparer's phone number



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