2019 FORM 1041ME - INCOME TAX RETURN
FOR RESIDENT AND NONRESIDENT ESTATES AND TRUSTS
For calendar year 2019 or tax year beginning in 2019

1909100

99

Tax period (mm-dd-yyyy) 99 99 **2019** to 99 99 9999   [X] Amended Return

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	99 9999999
Name of Estate or Trust (as it appears on federal Form SS-4)	Estate/Trust/QFT EIN (do not enter / or -)

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	999999999
Name and Title of Fiduciary or Trustee	Fiduciary SSN or EIN (do not enter / or -)

XXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXXXX
Address of Fiduciary (number and street)	Contact Person First Name	Last Name

XXXXXXXXXXXXXXXXXXX	XX	99999	999	999 9999
City	State	ZIP Code	Telephone Number

Type of entity (check one box):

[X]	Decedent's estate (enter decedent's SSN) 999999999	[X]	Qualified Funeral Trust (QFT) Enter QFT EIN in space above	[X]	Qualified Disability Trust	[X]	Bankruptcy estate (Chapter 7)
[X] Simple Trust	[X] Complex Trust	[X] ESBT (S Portion Only)	[X] Pooled Income	[X] Bankruptcy estate (Chapter 11)			

Check the boxes that apply: [X] Resident estate or trust   [X] Nonresident estate or trust   [X] Initial return   [X] Final return

1. **Federal taxable income.** (Nonresident estates and trusts, skip to line 3.) 1	999999999	.00
2. **Fiduciary Adjustment: Resident estates and trusts only.** (See instructions.) 2	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.) 3	999999999	.00
4. **Maine income tax.** (From tax table on page 2 of instructions.).........4	999999999	.00
5. **Adjustments to tax.** (From Schedule A, line 19.) 5	999999999	.00
6. **Adjusted Maine income tax.** (Line 4 plus or minus line 5.)..........6	999999999	.00
7. **Tax payments:** a. Maine income tax withheld. (Attach Form W-2, W-2G, 1099-R or 1099ME) 7a	999999999	.00
b. 2019 estimated tax payments (including real estate withholding tax payments) and extension payments. 7b	999999999	.00
c. Refundable tax credits. (From Schedule A, line 4.).........7c	999999999	.00
d. Total payments. (Add lines 7a, 7b and 7c.).........7d	999999999	.00
8. a. If line 6 is greater than line 7d, enter **TAX BALANCE DUE.** 8a	999999	.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] 8b	999999999	.00
c. **TOTAL AMOUNT DUE.** (Add lines 8a and 8b.) Make checks payable to **Treasurer, State of Maine.** 8c	999999999	.00
9. If line 7d is greater than line 6, enter **OVERPAYMENT.** 9	999999999	.00
10. Overpayment to be **CREDITED** to next year's estimated tax. ....10a 999999999 .00 **REFUNDED**...........10b	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]

10c. Routing Number 999999999

10d. Checking Account Number 9999999999999999

Sign return on page 2

1909101

ESTATE/ TRUST EIN   99 9999999

SCHEDULE 1 - Fiduciary Adjustment
(Enter combined amounts for both the beneficiaries and the estate or trust.)

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

a Income from municipal and state bonds, other than Maine. ....1a   999999999 .00

b Net Operating Loss Adjustment. (Attach schedule.).................................1b   999999999 .00

c Maine Public Employees Retirement System Contributions. ....1c   999999999 .00

d Qualified Business Income Deduction Add-back. (See instructions.)...........................1d   999999999 .00

e Bonus Depreciation Add-back. (See instructions.).......................................1e   999999999 .00

f Maine Capital Investment Credit Bonus Depreciation Add-back. (See instructions.)..................1f   999999999 .00

g Certain gains on installment sales of real or tangible property - nonresident estates or trusts only.
   (See instructions.) ....1g   999999999 .00

h Other. (See instructions.) (Attach worksheet(s).) ....1h   999999999 .00

i Total Additions. (Add lines 1a through 1h.) ....1i   999999999 .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   999999999 .00

b Social Security and Railroad Retirement Benefits included in federal taxable income (See instructions.).2b   999999999 .00

c Maine Public Employees Retirement System Pick-Up Contributions paid during 2019 which have been
   previously taxed by the state. (See instructions.)...2c   999999999 .00

d Bonus Depreciation and Section 179 Recapture. (See instructions.) ....2d   999999999 .00

e Medical Marijuana Business Expenses. (See instructions.)...................................2e   999999999 .00
   Enter your registration number or sales tax number. _____

f Net Operating Losses Disallowed for federal tax purposes (See instructions) ....2f   999999999 .00

g Other. (See instructions.) (Attach worksheet(s).) ....2g   999999999 .00

h Total Subtractions. (Add lines 2a through 2g.) ....2h   999999999 .00

3 Net Fiduciary Adjustment. (Subtract line 2h from line 1i — see instructions [may be a negative amount].)..3   999999999 .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 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   XXXXXXXXXXXXX   Phone no. (999) 999 9999   Personal Identification number   XXXXX

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.

XXXXXXXXXXXXXXXXXXXXXXXXXXXX   99 99 9999   99 99 9999
SIGNATURE OF FIDUCIARY OR OFFICER REPRESENTING ESTATE OR TRUST   DATE   DATE ESTATE OR TRUST CREATED

XXXXXXXXXXXXXXXXXXXXXXXXXXXX   99 99 9999
SIGNATURE OF PREPARER OTHER THAN FIDUCIARY   DATE

XXXXXXXXXXXXXXXXXXXXXXXXXXXX   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
If payment is <u>not</u> enclosed, mail to: Maine Revenue Services, P.O. Box 1064, Augusta, ME 04332-1064
Write the employer identification number of the estate or trust on the check. **DO NOT SEND CASH.**

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

ESTATE/ TRUST EIN   99 ,999999, , , ,

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 **nonresident** & "Safe Harbor" resident beneficiaries
(a) B- XXXXXXXXXXXXXX	$ 999999999	999.99%	XX	999999999	$ 999999999
(b) B- XXXXXXXXXXXXXX	$ 999999999	999.99%	XX	999999999	$ 999999999
(c) B- XXXXXXXXXXXXXX	$ 999999999	999.99%	XX	999999999	$ 999999999
(d) B- XXXXXXXXXXXXXX	$ 999999999	999.99%	XX	999999999	$ 999999999
(e) B- XXXXXXXXXXXXXX	$ 999999999	999.99%	XX	999999999	$ 999999999
(f) E/T- XXXXXXXXXXXXXX	$ 999999999	999.99%			
(g) Total	$ 999999999	100%			$ 999999999

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

1 Maine taxable income. (From Form 1041ME, page 1, line 3.) 1   999999999.00

2 Income taxed by (__XXXXXXXXXXXXXXX__ other jurisdiction) included in line 1. 2   999999999.00

3 Percentage of income taxed by other jurisdiction. (Divide line 2 by line 1.) 3   99.99 %

4 Limitation of credit:

   a Form 1041ME, page 1, line 4 $ __9999999__ multiplied by __99.99__% on line 3 above. 4a   999999999.00

   b Income taxes paid to other jurisdiction net of tax credits. 4b   999999999.00

5 Allowable credit: line 4a or 4b, whichever is less. Enter here and on Form 1041ME, Schedule A, line 5. 5   999999999.00

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 5.