

2021 FORM 1041ME - INCOME TAX RETURN
FOR RESIDENT AND NONRESIDENT ESTATES AND TRUSTS



99

Tax period (mm dd yyyy) 99 99 **2021** to 99 99 9999

Amended Return

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX		99 99999999	
Name of Estate or Trust (as it appears on federal Form SS-4)		Estate/Trust/QFT EIN (do not enter / or -)	
XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX		9999999999	
Name and Title of Fiduciary or Trustee		Fiduciary SSN or EIN (do not enter / or -)	
XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX		XXXXXXXXXXXX	XXXXXXXXXXXXXXXX
Address of Fiduciary (number and street)		Contact Person: First Name	Last Name
XXXXXXXXXXXXXXXXXXXXXXXXXXXX	XX 99999	999	999 9999
City	State ZIP Code	Telephone Number	

Type of entity (check one box):	<input checked="" type="checkbox"/> Decedent's estate (enter decedent's SSN) 9999999999	<input checked="" type="checkbox"/> Qualified Funeral Trust (QFT) Enter QFT EIN in space above	<input checked="" type="checkbox"/> Qualified Disability Trust	<input checked="" type="checkbox"/> Bankruptcy estate (Chapter 7)
	<input checked="" type="checkbox"/> Simple Trust	<input checked="" type="checkbox"/> Complex Trust	<input checked="" type="checkbox"/> ESBT (S Portion Only)	<input checked="" type="checkbox"/> Pooled Income
				<input checked="" type="checkbox"/> 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.)	1.	9999999999	.00
2. Fiduciary Adjustment: Resident estates and trusts only. (See instructions.)	2.	9999999999	.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.	9999999999	.00
4. Maine income tax. (From tax table on page 3 of instructions.)	4.	9999999999	.00
5. Adjustments to tax. (From Schedule A, line 20.)	5.	9999999999	.00
6. Adjusted Maine income tax. (Line 4 plus or minus line 5.)	6.	9999999999	.00
7. Tax payments:			
a. Maine income tax withheld. (Attach Form W-2, W-2G, 1099-R or 1099ME)	7a.	9999999999	.00
b. 2021 estimated tax payments and 2020 credit carried forward and extension payments. (Include any real estate withholding tax payments.)....	7b.	9999999999	.00
c. Refundable tax credits. (From Schedule A, line 5.).....	7c.	9999999999	.00
d. Total payments. (Add lines 7a, 7b and 7c.).....	7d.	9999999999	.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.....	<input checked="" type="checkbox"/> 8b.	9999999999	.00
c. TOTAL AMOUNT DUE. (Add lines 8a and 8b.) Make checks payable to Treasurer, State of Maine.	8c.	9999999999	.00

9. If line 7d is greater than line 6, enter OVERPAYMENT. 9. 9999999999 .00

10. Overpayment to be CREDITED to next year's estimated tax..... 10a. 9999999999 .00 REFUNDED..... 10b. 9999999999 .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..... 10c. Routing Number 9999999999

10d. Checking Account Number 99999999999999999999

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



05 ESTATE/ TRUST EIN

06 99 99999999

07 **SCHEDULE 1 - Fiduciary Adjustment**

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

2109101

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. Income taxes imposed by Maine or other states.....	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. Maine Public Employees Retirement System pick-up contributions paid during 2021 which have been previously taxed by the state. (See instructions.).....	2b.	999999999 .00
c. Bonus depreciation and section 179 recapture. (See instructions.).....	2c.	999999999 .00
d. Medical marijuana business expenses. (See instructions.)..... Enter your registration number or sales tax number. _____	2d.	999999999 .00
e. Net operating loss recapture. (See instructions)	2e.	999999999 .00
f. Other. (See instructions.) (Attach worksheet(s))	2f.	999999999 .00
g. Total Subtractions. (Add lines 2a through 2f.).....	2g.	999999999 .00
3. Net Fiduciary Adjustment. (Subtract line 2g from line 1i — see instructions [may be a negative amount].).....	3.	999999999 .00

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

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

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

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

49 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.

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	99 99 9999	99 99 9999
Signature of fiduciary or officer representing estate or trust	Date signed	Date estate or trust created

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	99 99 9999
Signature of preparer other than fiduciary	Date signed

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	999 999 9999	999 99 9999
Print preparer's name	Preparer's phone number	Preparer's SSN or PTIN

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 nonresident & "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 6. 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 6.