2021 FORM 1041ME - INCOME TAX RETURN FOR RESIDENT AND NONRESIDENT ESTATES AND TRUSTS For calendar year 2021 or tax year beginning in 2021 Tru page d					99					
Tax period (mm dd yyyy)	99 99 <b>2</b>	<b>021</b> to	99 99	9999	Σ	Ame	nded R			
XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX							Estate/	99 Trust/QFT EI	9999999 N (do not ente	
XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX			XX				Fiducia	999 ary SSN or Elf	9999999 N (do not ente	
XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX			XX			XXXXXX Person: First		XXXXXX Last Name	XXXXXX	XXX
XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	*****		XX State	99999 ZIP Code			999 Telephone		9 9999	9
Type of entity (check one box):2	Decedent's est X (enter deceder 99999999	nt's SSN) X		eral Trust (QFT) N in space above		alified ability Trus	st X	Bankrupto (Chapter		
X Simple Trust	X Complex Trust	Х	ESBT (S Por	rtion Only)	X <sub>Poo</sub>	led Income	Х	Bankrupto (Chapter		
Check the boxes that app	ly: X Reside	nt estate or trust	X Nonr	resident estate o	r trust	X Initia	al return	Х	Final retur	'n
1. Federal taxable inco	<b>me.</b> (Nonresident e	states and trusts,	skip to line 3	.)		1.		9999	99999	.00
2. Fiduciary Adjustmen	nt: Resident estate	s and trusts only	. (See instruc	ctions.)		2.		9999	99999	.00
3. Maine taxable incom Nonresident estate or						3.		9999	99999	.00
4. Maine income tax. (F	rom tax table on pa	ge 3 of instructior	าร.)			4.		9999	99999.	.00
5. Adjustments to tax.	(From Schedule A,	line 20.)				5.		9999	99999.	.00
6. Adjusted Maine inco	me tax. (Line 4 plu	s or minus line 5.)				6.		9999	99999.	.00
7. Tax payments: a. N	<i>l</i> laine income tax w	thheld. (Attach Fo	orm W-2, W-2	2G, 1099-R or 10	99ME) 7	a.		9999	99999.	.00
	2021 estimated tax pertension payments				ments.)7	b.		9999	99999	.00
<b>c.</b> F	Refundable tax cred	its. (From Schedu	lle A, line 5.).		7	c.		9999	99999.	.00
<b>d.</b> To	otal payments. (Add	l lines 7a, 7b and	7c.)		7	d.		9999	999999.	.00
8. a. If line 6 is greater the	nan line 7d, enter <b>T/</b>	AX BALANCE DU	IE			a.		9	99999.	.00
<b>b.</b> Enter <b>PENALTY</b> for Check here if you c					8	b.		9999	99999.	.00
c. TOTAL AMOUNT DU	JE. (Add lines 8a and	1 8b.) Make checks	payable to <b>T</b>	reasurer, State of	f Maine 8	с.		9999	99999.	.00
<b>9.</b> If line 7d is greater that	an line 6, enter <b>OVE</b>	RPAYMENT.				9.		9999	99999	.00
<b>10.</b> Overpayment to be <b>CI</b> to next year's estimate		999999	9999.00		<b>)</b> 10	b.		9999	99999	.00
REFUND DEPOSITED DIRECTLY TO YOUR CHECKING ACCOUNT (\$20,000 or less). SEE INSTRUCTIONS.										
Check this box if this refund will go to an	10c. Ro	outing Number		99999999	99					
account outside the United States	. X 10d. Cr	ecking Account N	lumber	99999999	999999	99999				

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



ESTA	TE/ TRUST EIN	
99	9999999	

SCHEDULE 1 - Fiduciary Adjustment (Enter combined amounts for both the beneficiaries and the estate or trust.) \*2109101\*

<ol> <li>ADDITIONS — Income exempt from federal income tax, but taxable by Maine:</li> <li>a. Income from municipal and state bonds, other than Maine.</li> </ol>	1	1a. 9999	99999 .00
<b>b</b> . Net operating loss adjustment. (Attach schedule.)	1	1b. 9999	99999 .00
<b>c</b> . Income taxes imposed by Maine or other states	1c. 9999	99999 .00	
d. Qualified business income deduction add-back. (See instructions.)		1d. 9999	99999 .00
e. Bonus depreciation add-back. (See instructions.)		0000	99999 .00
		9999	99999 .00
<ul> <li>f. Maine capital investment credit bonus depreciation add-back. (See instruction</li> <li>g. Certain gains on installment sales of real or tangible property - nonresident estimation</li> </ul>	states or trusts only.	0000	0000
(See instructions.)		iy.	
h. Other. (See instructions.) (Attach worksheet(s).)	1		.00
i. Total Additions. (Add lines 1a through 1h.)		1i. 9999	99999 .00
2. SUBTRACTIONS — Income exempt from Maine income tax, but taxable by fed		9999	99999 .00
a. U.S. Government Bond interest included in federal taxable income.		2a.	.00
b. Maine Public Employees Retirement System pick-up contributions paid during been previously taxed by the state. (See instructions.)	3 2021 which have 	2b. 9999	99999 .00
c. Bonus depreciation and section 179 recapture. (See instructions.)		2c. 9999	99999 .00
d. Medical marijuana business expenses. (See instructions.)		2d. 9999	99999 .00
Enter your registration number or sales tax number.		9999	99999 .00
e. Net operating loss recapture. (See instructions)		2e.	.00
f. Other. (See instructions.) (Attach worksheet(s).)		2f. 9999	99999 .00
g. Total Subtractions. (Add lines 2a through 2f.)		2g. 9999	99999 .00
3. Net Fiduciary Adjustment. (Subtract line 2g from line 1i — see instructions [ma	ay be a negative amount].)	<b>3</b> . 9999	99999 .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 trust	ts: Enter on Schedule NR, line	7, column A.	
Third Do you want to allow another person to discuss this return with Maine Revenue	e Services? X Yes (con	nplete the following).	X No.
Party Designee Designee's name: XXXXXXXXXXXX Phone no.: (999)		lentification number:	XXXXX
Under penalties of perjury, I declare that I have examined this return and accompanying schedules ar complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer I		nowledge and belief the	y are true, correct, and
xxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxx	99999999	99 99 9	999
Signature of fiduciary or officer representing estate or trust Date signed	ed .	Date estate or trus	st created
xxxxxxxxxxxxxxxxxxxxxxxxxxxxxxx	9 99 9999		
Signature of preparer other than fiduciary Date signed	d		
xxxxxxxxxxxxxxxxxxxxxxxxx 999	999 9999	999 99	9999
		Preparer's SSN or	
If payment is enclosed, mail to: Maine Revenue Services, P.O. Box 1065, If payment is not enclosed, mail to: Maine Revenue Services, P.O. Box		T SEND CASH.	

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

ESTATE/ TRUST EIN \_\_\_\_\_

SCHEDULE 2 —	- Allocation of	i Federal Inco	ome 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	<ol> <li>Social security number/EIN of beneficiaries</li> </ol>	<ol> <li>Maine-source income allocated to nonresident &amp; "Safe Harbor" resident beneficiaries</li> </ol>
(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

Α.	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 <b>paid</b> to other jurisdiction on income shown on line 2d Do not enter the amount withheld on line 4b. See instructions.	4b
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.