

2022
Form 706ME

Maine Estate Tax Return

For estates of decedents dying during calendar year 2022



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1410000

This return is due nine months after the date of death.

Check here if this is an amended return

STEP 1 - Decedent and Personal Representative Information

XXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXXXX
Decedent: First Name M.I. Last Name

999 99 9999 99 99 9999
Social Security Number (SSN) Date of Death (MM DD YYYY)

XX
Domicile at Date of Death: Street Address

XXXXXXXXXXXXXXXXXXXXXXXXXXXX XX 99999 XXXXXXXXXXXXXXXX
City/Town State ZIP Code County

XXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXXXX
Personal Representative: First Name M.I. Last Name

999 99 9999 999 999 9999 999 999 9999
Social Security Number (SSN) Telephone Number Fax Number

XX
Mailing Address

XXXXXXXXXXXXXXXXXXXXXXXXXXXX XX 99999
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

XX
Firm Name

XXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXXXX
Estate Representative: First Name M.I. Last Name

XX
Mailing Address

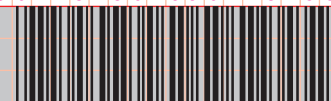
XXXXXXXXXXXXXXXXXXXXXXXXXXXX XX 99999 999 999 9999
City/Town State ZIP Code Telephone Number

999 999 9999
Email Address (optional) Fax Number

STEP 3 - Decedent's Maine Residency Status (check one) Resident

Nonresident

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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 \$6,010,000.

STEP 4 - Tax Computation

Maine Taxable Estate

Table with 5 rows for Maine Taxable Estate items: 1. Federal taxable estate, 2. Maine qualified terminable interest property, 3. Maine elective property, 4. Value of gifts included, 5. Maine taxable estate.

Maine Apportionment Factor

Table with 8 rows for Maine Apportionment Factor items: 6. Apportionable base, 6a. Real and tangible personal property, 6b. Intangible personal property, 7. Resident apportionment factor, 8. Nonresident apportionment factor.

Maine Estate Tax

Table with 2 rows for Maine Estate Tax items: 9. Gross Maine estate tax, 10. Net Maine estate tax.

Amount Due or Refund

Table with 4 rows for Amount Due or Refund items: 11. Payments, 12. Interest and penalty amounts, 13. Amount due, 14. Refund due.

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Decedent's SSN:

999 99 9999

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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 2021 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

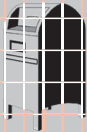
999999999

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

Revised: August 2022