

2023

Form 1041ME - Income Tax Return
For Resident and Nonresident Estates and Trusts

For calendar year 2023 or tax year beginning in 2023



99

Tax period (mm dd yyyy) 99 99 2023 to 99 99 9999

X Amended Return

\*2309100\*

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

Name and Title of Fiduciary or Trustee

Address of Fiduciary (number and street)

City State ZIP Code

Type of entity (check one box): Decedent's estate, Qualified Funeral Trust (QFT), Qualified Disability Trust, Bankruptcy estate (Chapter 7), Simple Trust, Complex Trust, ESBT (S Portion Only), Pooled Income, Bankruptcy estate (Chapter 11)

Check the boxes that apply: Resident estate or trust, Nonresident estate or trust, Initial return, Final return

Table with 3 columns: Line number, Description, Amount. Includes lines 1-8 for Federal taxable income, adjustments, and tax payments.

9. If line 7d is greater than line 6, enter OVERPAYMENT. 10. Overpayment to be CREDITED to next year's estimated tax. REFUNDED

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 10d. Checking Account Number



ESTATE/ TRUST EIN

SCHEDULE 1 - Fiduciary Adjustment

99 99999999

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

\*2309101\*

Table with 3 main sections: 1. ADDITIONS, 2. SUBTRACTIONS, 3. Net Fiduciary Adjustment. Each section contains sub-items (a-i) with descriptions and numerical values.

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: XXXXXXXXXXXXXXXX Phone no.: (999) 999 9999 Personal Identification number: XXXXXX

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.

Signature of fiduciary or officer representing estate or trust Date signed 99 99 9999 Date estate or trust created 99 99 9999
Signature of preparer other than fiduciary Date signed 99 99 9999
Print preparer's name Preparer's phone number 999 999 9999 Preparer's SSN or PTIN 999 99 9999

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 <b>nonresident</b> & 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 Other 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 7. .... 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 7.