

2024

Form 1041ME - Income Tax Return
For Resident and Nonresident Estates and Trusts
For calendar year 2024 or tax year beginning in 2024



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Tax period (mm dd yyyy) 99 99 2024 to 99 99 9999

X Amended Return

\*2409100\*

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): X Decedent's estate (enter decedent's SSN) 999999999 X Qualified Funeral Trust (QFT) 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

Table with 3 columns: Line number, Description, and Amount. Rows include Federal taxable income, Fiduciary Adjustment, Maine taxable income, Maine income tax, Adjustments to tax, Adjusted Maine income tax, Tax payments (a-d), and Total Amount Due.

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**99**

ESTATE/ TRUST EIN

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11. If line 9 is greater than line 6, enter **OVERPAYMENT**. (Line 9 minus line 6.)..... 11. 9999999999 **.00**

12. Overpayment to be **CREDITED** to next year's estimated tax..... 12a. 9999999999 **REFUNDED**.....12b. 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.....

12c. Routing Number

9999999999

12d. Checking Account Number

99999999999999999999

**Third Party Designee** Do you want to allow another person to discuss this return with Maine Revenue Services?  Yes (complete the following).  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. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

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Signature of fiduciary or officer representing estate or trust

Date signed

Date estate or trust created

XX

99 99 9999

Signature of preparer other than fiduciary

Date signed

XX

999 999 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. **DO NOT SEND CASH.**  
If payment is not enclosed, mail to: Maine Revenue Services, P.O. Box 1064, Augusta, ME 04332-1064

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ESTATE/ TRUST EIN

SCHEDULE 1 - Fiduciary Adjustment

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

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<b>1. ADDITIONS</b> — Income exempt from federal income tax, but taxable by Maine:			
a.	Income from municipal and state bonds, other than Maine.	1a.	9999999999 .00
b.	Net operating loss adjustment. (Attach schedule.)	1b.	9999999999 .00
c.	Income taxes imposed by Maine or other states.	1c.	9999999999 .00
d.	Qualified business income deduction add-back. (See instructions.)	1d.	9999999999 .00
e.	Bonus depreciation add-back. (See instructions.)	1e.	9999999999 .00
f.	Maine capital investment credit bonus depreciation add-back. (See instructions.)	1f.	9999999999 .00
g.	Certain gains on installment sales of real or tangible property - nonresident estates or trusts only. (See instructions.)	1g.	9999999999 .00
h.	Other. (See instructions.) (Attach worksheet(s).)	1h.	9999999999 .00
i.	Total Additions. (Add lines 1a through 1h.)	1i.	9999999999 .00
<b>2. SUBTRACTIONS</b> — Income exempt from Maine income tax, but taxable by federal law:			
a.	U.S. Government Bond interest included in federal taxable income.	2a.	9999999999 .00
b.	Maine Public Employees Retirement System pick-up contributions paid during 2024 which have been previously taxed by the state. (See instructions.)	2b.	9999999999 .00
c.	Bonus depreciation and section 179 recapture. (See instructions.)	2c.	9999999999 .00
d.	<b>Medical</b> cannabis business expenses. (See instructions.) Enter your registration number or sales tax number. _____	2d.	9999999999 .00
e.	<b>Adult use</b> cannabis business expenses. (See instructions.) Enter your registration number or sales tax number. _____	2e.	9999999999 .00
f.	Contributions to Qualified Tuition Programs - 529 Plans. (Limited to \$1,000 per beneficiary. See instructions.)	2f.	9999999999 .00
g.	Net operating loss recapture. (See instructions.)	2g.	9999999999 .00
h.	Other. (See instructions.) (Attach worksheet(s).)	2h.	9999999999 .00
i.	Total Subtractions. (Add lines 2a through 2h.)	2i.	9999999999 .00
<b>3.</b>	<b>Net Fiduciary Adjustment.</b> (Subtract line 2i from line 1i — see instructions [may be a negative amount].)	<b>3.</b>	9999999999 .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.

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ESTATE/ TRUST EIN

**SCHEDULE 2 - Allocation of  
Federal Income and Maine-source Income**

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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- XXXXXXXXXXXXXXXX	\$ 9999999999999999	999 %	XX	XXXXXXXXXX	\$ 99999999999999
(b) B- XXXXXXXXXXXXXXXX	\$ 9999999999999999	999 %	XX	XXXXXXXXXX	\$ 99999999999999
(c) B- XXXXXXXXXXXXXXXX	\$ 9999999999999999	999 %	XX	XXXXXXXXXX	\$ 99999999999999
(d) B- XXXXXXXXXXXXXXXX	\$ 9999999999999999	999 %	XX	XXXXXXXXXX	\$ 99999999999999
(e) B- XXXXXXXXXXXXXXXX	\$ 9999999999999999	999 %	XX	XXXXXXXXXX	\$ 99999999999999
(f) E/T- XXXXXXXXXXXXXXXX	\$ 9999999999999999	999 %			
(g) Total	\$ 9999999999999999	100%			\$ 99999999999999

**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.

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