

# 2024 Form 706ME

**Maine Estate Tax Return**  
For estates of decedents dying during calendar year 2024



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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)

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

Domicile at Date of Death: Street Address

XXXXXXXXXXXXXXXXXXXXXXXXXXXX

XX

99999

XXXXXXXXXXXX

City/Town

State

ZIP Code

County

XXXXXXXXXXXXXXXXXXXX

XXXXXXXXXXXXXXXXXXXXXXXXXXXX

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

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

Mailing Address

XXXXXXXXXXXXXXXXXXXXXXXXXXXX

XX

99999

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

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

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

Firm Name

XXXXXXXXXXXXXXXXXXXX

XXXXXXXXXXXXXXXXXXXXXXXXXXXX

Estate Representative: First Name M.I. Last Name

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

Mailing Address

XXXXXXXXXXXXXXXXXXXXXXXXXXXX

XX

99999

999 999 9999

City/Town

State

ZIP Code

Telephone Number

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

Email Address (optional)

999 999 9999

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 \$6,800,000.

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.

