# 2020 FORM 1041ME - INCOME TAX RETURN FOR RESIDENT AND NONRESIDENT ESTATES AND TRUSTS

Tax period

For calendar year 2020or tax year beginning in 2020



\* 2 0 2 0 to \* Amended Return

(mm dd yyyy) 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 Fiduciary SSN or EIN (do not enter / or -) Contact Person First Name LastName Address of Fiduciary (number and street) City State ZIP Code Telephone Number Type of Qualified Decedent's estate Qualified Funeral Trust (QFT) Bankruptcy estate entity (check (enter decedent's SSN) Enter QFT EIN in space above **Disability Trust** (Chapter 7) one box): Bankruptcy estate Simple Trust Complex Trust ESBT (S Portion Only) Pooled Income (Chapter 11) Check the boxes that apply: Resident estate or trust Nonresident estate or trust Initial return Final return .00 .00 Maine taxable income. (Resident estate or trust - line 1 plus or minus line 2. .00 4. Maine income tax. (From tax table on page 2 of instructions.)......4 .00 Adjustments to tax. (From Schedule A, line 19.) ......5 .00 .00 7. Tax payments: a. Maine income tax withheld. (Attach Form W-2, W-2G, 1099-R or 1099ME) ....7a .00 b. 2020 estimated tax payments and 2019 credit carried forward and extension payments. (Include any real estate withholding tax payments.)....7b .00 c. Refundable tax credits. (From Schedule A, line 4.).....7c .00 d. Total payments. (Add lines 7a, 7b and 7c.).....7d .00 8. a. If line 6 is greater than line 7d, enter TAX BALANCE DUE. ......8a .00 **b.** Enter **PENALTY** for underpayment of estimated tax (attach Form 2210ME.) Check here if you checked the box on Form 2210ME, line 17..... .00 c. TOTAL AMOUNT DUE. (Add lines 8a and 8b.) Make checks payable to Treasurer, State of Maine. 8c .00 9. If line 7d is greater than line 6, enter OVERPAYMENT. ......9 .00 10. Overpayment to be CREDITED REFUNDED......10b to next year's estimated tax. ...... 10a .00 .00 REFUND DEPOSITED DIRECTLY TO YOUR CHECKING ACCOUNT (\$20,000 or less). SEE INSTRUCTIONS. Check this box if this 10c. Routing Number refund will go to an account outside the United States..... 10d. Checking Account Number

### ESTATE/ TRUST EIN

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

1	ADDITIONS — Income exempt from federal income tax, but taxable by Maine:  a Income from municipal and state bonds, other than Maine.	1a	.00
	<b>b</b> Net Operating Loss Adjustment. (Attach schedule.)	1b	.00
	c Maine Public Employees Retirement System Contributions.	1c	.00
	d Qualified Business Income Deduction Add-back. (See instructions.)	1d	.00
	e Bonus Depreciation Add-back. (See instructions.)	1e	.00
	f Maine Capital Investment Credit Bonus Depreciation Add-back. (See instructions.)	1f	.00
	g Certain gains on installment sales of real or tangible property - nonresident estates or trusts only. (See instructions.)	1g	.00
	h Other. (See instructions.) (Attach worksheet(s).)	1h	.00
	i Reserved	1i	
	j Total Additions. (Add lines 1a through 1i.)	1i	.00
2	SUBTRACTIONS — Income exempt from Maine income tax, but taxable by federal law:  a U.S. Government Bond interest included in federal taxable income.		.00
	<ul><li>b Social Security and Railroad Retirement Benefits included in federal taxable income (See instructions.).</li><li>c Maine Public Employees Retirement System Pick-Up Contributions paid during 2020 which have</li></ul>	2b	.00
	been previously taxed by the state. (See instructions.)	2c	.00
	d Bonus Depreciation and Section 179 Recapture. (See instructions.)	2d	.00
	e Medical Marijuana Business Expenses. (See instructions.)	2e	.00
	Enter your registration number or sales tax number  f Net Operating Loss recapture. (See instructions)	2f	.00
	g Other. (See instructions.) (Attach worksheet(s).)	2g	.00
	h Reserved	2h	
	i Total Subtractions. (Add lines 2a through 2h.)	2i	.00
3	Net Fiduciary Adjustment. (Subtract line 2i from line 1j — see instructions [may be a negative amount].)		.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 NF		.00
		s (complete the following	g). No.
De	5	sonal Identification number	
	nder penalties of perjury, I declare that I have examined this return and accompanying schedules and statements and to the best of implete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.	my knowledge and belief	they are true, correct, and
	SIGNATURE OF FIDUCIARY OR OFFICER REPRESENTING ESTATE OR TRUST DATE	DATE ESTATE OR T	RUST CREATED
	CIONATUDE OF DEFENDED CTUED THAN FIDURADY		
	SIGNATURE OF PREPARER OTHER THAN FIDUCIARY DATE		
	PRINT PREPARER'S NAME PREPARER'S PHONE NUMBER	PREPARER'S SSN (	OR PTIN
	Management is a selected assistant Maiora December D.O. December MC 04000 4005 B	O NOT CEND CACH	

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

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

SCHEDULE 2 — Allocation of Federal Income and Maine-source Income							
Name     B = beneficiary     E/T = estate or trust	Share of income (copy from federal return)	3. Percent	4. State of domicile	5. Social security number/EIN of beneficiaries	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-	\$	%					
( ) T. ( )		1000/					

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

1 Maine taxable income. (From Form 1041ME, page 1, line 3.)	.00
2 Income taxed by ( other jurisdiction) included	d in line 1200
3 Percentage of income taxed by other jurisdiction. (Divide line 2 by line 1.)	3 <u> </u>
4 Limitation of credit: a Form 1041ME, page 1, line 4 \$ multiplied by% on line 3	3 above4a00
b Income taxes paid to other jurisdiction net of tax credits.	4b00
5 Allowable credit: line 4a or 4b, whichever is less. Enter here and on Form 1041ME,	Schedule A, line 5 500

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 5.