2023

Form 1041ME - Income Tax Return For Resident and Nonresident Estates and Trusts For calendar year 2023 or tax year beginning in 2023



Tax period (mm dd yyyy)

2023

to

Amended Return

	, , , , , , , , , , , , , , , , , , , ,							
1	Name of Estate or Trust (a	s it appears on federal Form \$	SS-4)			Estate/Trust/	QFT EIN (do not ente	er / or -)
1	Name and Title of Fiduciar	y or Trustee						
,	Address of Fiduciary (numl	ber and street)						
(City		State	ZIP Code				
	ype of entity theck one box):	Decedent's estate (enter decedent's SSN)	Qualified Fundament (QFT)	eral	Qualified Disability	Trust	Bankruptcy estate (Chapter 7)	
	Simple Trust	Complex Trust	ESBT (S Po	rtion Only)	Pooled Inco	ome	Bankruptcy estate (Chapter 11)	
С	heck the boxes that apply:	Resident estate or t	rust Non	resident estate or	r trust I	nitial return	Final retu	ırn
1.	Federal taxable income	e. (Nonresident estates and tr	usts, skip to line 3	3.)	1.			.00
2.	Fiduciary Adjustment:	Resident estates and trusts	only. (See instru	ctions.)	2.			.00
3.		(Resident estate or trust - line ust - Schedule NR, line 9, colu			3.			.00
4.	Maine income tax. (Fro	m tax table on page 3 of instr	uctions.)		4.			.00
5.	Adjustments to tax. (Fr	om Schedule A, line 21.)			5.			.00
		e tax. (Line 4 plus or minus lir						.00
7.		ine income tax withheld. (Atta 23 estimated tax payments an			99ME) /a.			.00
		ension payments. (Include any			nents.)7b.			.00
	c. Ref	undable tax credits. (From Sc	hedule A, line 6.).		7c.			.00
	d. Tota	al payments. (Add lines 7a, 7b	and 7c.)		7d.			.00
8.	a. If line 6 is greater than	n line 7d, enter TAX BALANC	E DUE		8a.			.00
		nderpayment of estimated tax cked the box on Form 2210M			8b.			.00
	c. TOTAL AMOUNT DUE	. (Add lines 8a and 8b.) Make c	necks payable to T	reasurer, State of	Maine 8c.			.00
9.	If line 7d is greater than	line 6, enter OVERPAYMENT			9.			.00
10.	Overpayment to be CRE to next year's estimated		.00	REFUNDED)10b.			.00
	REFUND DEPOSITED DI	RECTLY TO YOUR CHECKII	NG ACCOUNT (\$	20,000 or less). \$	SEE INSTRUCTION	ONS.		
	Check this box if this refund will go to an	10c. Routing Number	er					
	account outside the United States	10d. Checking Acco	unt 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	12	.0	0
	b. Net operating loss adjustment. (Attach schedule.)	1b.	.0	0
	c. Income taxes imposed by Maine or other states.	1c.	.0	0
	d. Qualified business income deduction add-back. (See instructions.)	1d.	.0	0
	e. Bonus depreciation add-back. (See instructions.)	1e.	.0	0
	f. Maine capital investment credit bonus depreciation add-back. (See instructions.)	1f.	.0	0
	g. Certain gains on installment sales of real or tangible property - nonresident estates or trusts only. (See instructions.)	1g.	.0	0
	h. Other. (See instructions.) (Attach worksheet(s).)	1h.	.0	0
	i. Total Additions. (Add lines 1a through 1h.)	1i.	.0	0
2.	SUBTRACTIONS — Income exempt from Maine income tax, but taxable by federal law: a. U.S. Government Bond interest included in federal taxable income.	2a.	.0	0
	b. Maine Public Employees Retirement System pick-up contributions paid during 2023 which have been previously taxed by the state. (See instructions.)	2b.	. 0	0
	c. Bonus depreciation and section 179 recapture. (See instructions.)	2c.	.0	0
	d. Medical cannabis business expenses. (See instructions.)	2d.	.0	0
	Enter your registration number or sales tax number.			
	e. Adult use cannabis business expenses. (See instructions.)	2e.	.0	0
	Enter your registration number or sales tax number.			
	f. Contributions to Qualified Tuition Programs - 529 Plans. (Limited to \$1,000 per beneficiary. See instructions.)	2f.	.0	0
	g. Net operating loss recapture. (See instructions.)	2g.	.0	0
	h. Other. (See instructions.) (Attach worksheet(s).)	2h.	.0	0
	i. Total Subtractions. (Add lines 2a through 2h.)	2i.	.0	0
3.	Net Fiduciary Adjustment. (Subtract line 2i from line 1i — see instructions [may be a negative amount].) 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		. 0	0
TI	nird Do you want to allow another person to discuss this return with Maine Revenue Services?	s (complete the	following). No.	
	arty esignee Designee's name: Phone no.: () Perso	onal Identification	n number:	
	der penalties of perjury, I declare that I have examined this return and accompanying schedules and statements and to the I tt, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowled		edge and belief they are true, o	cor-
	Signature of fiduciary or officer representing estate or trust Date signed	Date est	ate or trust created	
	Signature of preparer other than fiduciary Date signed			
	Butto digital			
	Print preparer's name Preparer's phone number	·	's SSN or PTIN	
	If navment is enclosed, mail to: Maine Revenue Services, P.O. Box 1065, Augusta, MF, 04332-1065, F	O NOT SEND CA	SH	

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

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	6. Maine-source income allocated to nonresident & 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:	
	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
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.