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 <b>2</b>	2023 to	99 99	9999	X A	*2. Amended Re	309100* eturn	
XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	<pre>XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX</pre>		XX			Estate/Trust	99 999999 /QFT EIN (do not enter	
Name and Title of Fidu	<pre><xxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxx< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td></xxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxx<></pre>							
Address of Fiduciary (r		~~~~~						
XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	<	ζ	XX State	99999 ZIP Code				
Type of entity (check one box):	X Decedent's es (enter decedent 99999999	nt's SSN) X	Qualified Fur Trust (QFT)	neral	Qualified X Disability	Trust X	Bankruptcy estate (Chapter 7)	
X Simple Trust	X Complex Trust	X	ESBT (S P	ortion Only)	X Pooled Inc	ome X	Bankruptcy estate (Chapter 11)	
Check the boxes that ap	oply: X Reside	ent estate or trust	X Noi	nresident estate or	trust X	Initial return	X Final retur	'n
1. Federal taxable inc	ome. (Nonresident e	estates and trusts, s	skip to line	3.)	1.		9999999999	.00
2. Fiduciary Adjustment: Resident estates and trusts only. (See instructions.)				2.		9999999999	.00	
<ol> <li>Maine taxable income. (Resident estate or trust - line 1 plus or minus line 2. Nonresident estate or trust - Schedule NR, line 9, column B.)</li></ol>				3.		9999999999	. 00	
4. Maine income tax. (From tax table on page 3 of instructions.)					9999999999	.00		
5. Adjustments to tax. (From Schedule A, line 21.)				5.		9999999999	.00	
6. Adjusted Maine inc	come tax. (Line 4 plu	is or minus line 5.).			6.		9999999999	.00
7. Tax payments: a.	Maine income tax w	rithheld. (Attach For	rm W-2, W-	-2G, 1099-R or 109	99ME) 7a.		9999999999	.00
b. 2023 estimated tax payments and 2022 credit carried forward and extension payments. (Include any real estate withholding tax payments.)7b.					9999999999	.00		
c.	Refundable tax cred	lits. (From Schedul	e A, line 6.)	)	7c.		9999999999	.00
d.	Total payments. (Add	d lines 7a, 7b and 7	7c.)		7d.		9999999999	.00
8. a. If line 6 is greater	than line 7d, enter <b>T</b>	AX BALANCE DU	E		8a.		9999999	.00
	or underpayment of e checked the box on				8b.		9999999999	.00
c. TOTAL AMOUNT I	DUE. (Add lines 8a and	d 8b.) Make checks	payable to <sup>.</sup>	Treasurer, State of	Maine 8c.		9999999999	. 00
9. If line 7d is greater the second s	nan line 6, enter <b>OVE</b>	ERPAYMENT			9.		9999999999	.00
<b>10.</b> Overpayment to be to next year's estimated	ated tax 10a.	999999			) 10b.		9999999999	.00
Check this box if this			COUNT (			UNS.		
refund will go to an account outside the	10C. K	outing Number		99999999				
United States	X 10d. Cł	hecking Account N	umber	99999999	9999999999	99		



	Form 1041ME, pag	e 2 - Enclose with your Form 1041ME			
E	ESTATE/ TRUST EIN	SCHEDULE 1 - Fiduciary Adjustment			9
	99 9999999	(Enter combined amounts for both the beneficiaries and the esta	ite or trust.) *2	309101*	
1.		mpt from federal income tax, but taxable by Maine: nd state bonds, other than Maine	1a.	9999999999	.00
	<b>b</b> . Net operating loss adjust	ment. (Attach schedule.)	1b.	9999999999	.00
	c. Income taxes imposed by	/ Maine or other states	1c.	9999999999	.00
	d. Qualified business incom	e deduction add-back. (See instructions.)	1d.	9999999999	.00
	e. Bonus depreciation add-t	pack. (See instructions.)	1e.	9999999999	.00
		credit bonus depreciation add-back. (See instructions.)		9999999999	.00
		ent sales of real or tangible property - nonresident estates or trusts only.		9999999999	.00
	h. Other. (See instructions.)	(Attach worksheet(s).)	1h.	9999999999	.00
		s 1a through 1h.)	1i.	9999999999	.00
2.		e exempt from Maine income tax, but taxable by federal law: nterest included in federal taxable income	2a.	9999999999	.00
		Retirement System pick-up contributions paid during 2023 which have the state. (See instructions.)	2b.	9999999999	.00
	<b>c</b> . Bonus depreciation and s	section 179 recapture. (See instructions.)	2c.	9999999999	.00
		ess expenses. (See instructions.)	2d.	9999999999	.00
		imber or sales tax number iness expenses. (See instructions.)	20	9999999999	.00
		imber or sales tax number		555555555	
	f. Contributions to Qualified	Tuition Programs - 529 Plans. (Limited to \$1,000 per ons.)	2f.	99999999999	.00
	g. Net operating loss recapt	ure. (See instructions.)	2g.	9999999999	.00
	<b>h</b> . Other. (See instructions.)	(Attach worksheet(s).)	2h.	9999999999	.00
	i. Total Subtractions. (Add	lines 2a through 2h.)	2i.	9999999999	.00
3.	All estates or trusts: Multipl	. (Subtract line 2i from line 1i — see instructions [may be a negative amo y line 3 by Schedule 2, line f, column 3. Enter on page 1, line 2. <b>Nonresident</b> estates or trusts: Enter on Schedu		99999999999 n A.	.00
т	hird Do you want to allow a	another person to discuss this return with Maine Revenue Services?	X Yes (complete the	following). X N	lo.
	arty esignee Designee's name:	XXXXXXXXXXX Phone no.: (999) 999 9999	Personal Identification		ΧX
1.1.	alan manakina af maniumu dala alama	About the supervise of this particular and a supervise supervise supervised and the supervised states and the	ار	1 11 11 6 11	A

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.

******	99 99 9999	99 99 9999
Signature of fiduciary or officer representing estate or trust	Date signed	Date estate or trust created
XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	99 99 99999 Date signed	
*****	999 999 9999	999 99 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 <u>not</u> enclosed, mail to: Maine Revenue Services, P.O. Box 1064, Augusta, ME 04332-1064

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

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	<ol> <li>Maine-source income allocated to nonresident &amp; safe harbor resident beneficiaries</li> </ol>
(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

Α.	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 <b>paid</b> to other jurisdiction on income shown on line 2d Do not enter the amount withheld on line 4b. See instructions.	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.