

2023 Form 706ME

Maine Estate Tax Return

For estates of decedents dying during calendar year 2023



99

1410000

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

XXXXXXXXXXXXXXXXXXXXX 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 XXXXXXXXXXXXXXX

City/Town State ZIP Code County

XXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXXX

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

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

XXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXXX

Estate Representative: First Name M.I. Last Name

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

Mailing Address

XXXXXXXXXXXXXXXXXXXXXXXXXXXX XX 99999 999 999 9999

City/Town State ZIP Code Telephone Number

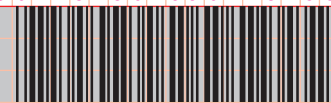
999 999 9999

Email Address (optional) Fax Number

STEP 3 - Decedent's Maine Residency Status (check one) Resident

Nonresident

2023 Form 706ME, Page 2



99

1410001

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 \$6,410,000.

STEP 4 - Tax Computation

Maine Taxable Estate

Table with 5 rows: 1. Federal taxable estate (federal Form 706, Part 2, line 3a) 1. 99 999 999 999 .00
2. Maine qualified terminable interest property (must not exceed \$6,510,000).....2. 99 999 999 999 .00
3. Maine elective property.....3. 99 999 999 999 .00
4. Value of gifts included in federal Form 706, Part 2, line 4, made within one year of date of death.....4. 99 999 999 999 .00
5. Maine taxable estate (line 1 minus line 2 plus lines 3 and 4)5. 99 999 999 999 .00

Maine Apportionment Factor

Table with 8 rows: 6. Apportionable base (federal Form 706, Part 2, line 1, plus lines 3 and 4 above)6. 99 999 999 999 .00
a. Real and tangible personal property located in Maine included in line 6 (see instructions)6a. 99 999 999 999 .00
b. Intangible personal property included in line 6 (see instructions)6b. 99 999 999 999 .00
7. Resident apportionment factor (Line 6a plus line 6b divided by line 6. Round to 6 decimals. If 100%, enter 1.000000)7. 9 . 999999
8. Nonresident apportionment factor (Line 6a divided by line 6. Round to 6 decimals. If 100%, enter 1.000000)8. 9 . 999999

Maine Estate Tax

Table with 2 rows: 9. Gross Maine estate tax (apply the taxable estate amount on line 5 to the tax rate schedule in Table A, page 5).....9. 99 999 999 999 .00
10. Net Maine estate tax (Residents: multiply line 9 by line 7; Nonresidents: multiply line 9 by line 8)10. 99 999 999 999 .00

Amount Due or Refund

Table with 4 rows: 11. Payments: Estimated payments, extension payments, amount paid with original return (amended returns only).....11. 99 999 999 999 .00
12. Interest and penalty amounts12. 99 999 999 999 .00
13. Amount due (line 10 plus line 12 minus line 11)13. 99 999 999 999 .00
14. Refund due (line 11 minus lines 10 and 12)14. 99 999 999 999 .00

2023 Form 706ME, Page 3



99

Decedent's SSN:

999 99 9999

1410002

STEP 5 - Filing Order

- 1. Form 706ME
- 2. Discharge of Estate Tax Lien
- 3. Federal Form 706 (actual or pro forma)
- 4. Schedules for federal Form 706
- 5. Death Certificate
- 6. Decedent's 2022 federal income tax return, including all forms and schedules.
- 7. Other supporting documents (see instructions)

Marital Status of Decedent:

- Married with surviving spouse
- Widow/Widower
- Single / Divorced

Spouse's SSN:

999 99 9999

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, including the pro forma federal return if required, and to the best of my knowledge and belief they are true, correct and complete. Declaration of preparer is based on all information of which preparer has any knowledge.

Signature of personal representative

Date

Signature of preparer other than personal representative

Preparer's SSN or PTIN

Date

Firm's name (or yours if self-employed)

Preparer's address

Preparer's phone number

To file and make payments online, GO TO:



If enclosing a check, make check payable to: Treasurer, State of Maine and MAIL WITH RETURN TO:



MAINE REVENUE SERVICES P.O. BOX 1065 AUGUSTA, ME 04332-1065

If not enclosing a check, MAIL RETURN TO:

MAINE REVENUE SERVICES P.O. BOX 1064 AUGUSTA, ME 04332-1064

Revised: August 2023