

**MAINE REVENUE SERVICES CERTIFICATE OF DISCHARGE
OF PERSONAL REPRESENTATIVE LIABILITY**

Decedent information:

Date: ____ / ____ / ____

Name: First _____ MI _____ Last _____

Social security number: _____ - _____ - _____ Date of death: ____/____/____

Address: Street _____

City _____ State ____ ZIP code _____

Maine resident: ____ Nonresident: ____

Personal representative information:

Name: First _____ MI _____ Last _____

Social security number: _____ - _____ - _____ Tel.: _____ - _____ - _____

Address: Street _____

City: _____ State ____ ZIP code _____

Email: _____

Date Maine estate tax return was filed: ____ / ____ / ____

Federal return filed? Yes ____ No ____ If not, please state why no federal return has been filed: 1. Gross estate federal filing threshold not met ____ 2. Other ____

Required supporting documentation attached to this Application? Yes ____ No ____

I certify all Maine estate tax in respect of the above-named decedent has been paid in full, together with any applicable interest and penalty accrued to the date of my signature below, and further, I request a discharge from personal liability for any deficiency in Maine estate tax subsequently found to be due. Under penalties of perjury, I declare that I have examined this application, and to the best of my knowledge and belief the information contained herein is true, correct and complete.

Signature: _____ Date: ____ / ____ / ____

I, the State Tax Assessor, hereby certify:

1. That the Maine estate tax liability, including any applicable interest and penalty, in respect of the above-named decedent determined to be due has been paid; and
2. That the personal representative listed above, but not the estate, is hereby discharged from personal liability for any deficiency in Maine estate tax, with any interest and penalty thereon, subsequently found to be due in respect of the above named decedent.

Date signed: ____ / ____ / ____ Assessor: _____

Return to:

Mail this application to:

Maine Revenue Services
Income/Estate Tax Division
P.O. Box 1068
Augusta, Maine 04332-1068

INSTRUCTIONS

- In all cases, a Maine estate tax return must be either included with this application or filed with Maine Revenue Services prior to submission of the application.
- If the estate is taxable at the federal level, attach a copy of the final determination of federal estate tax liability.
- If the estate is not taxable federally, but a federal return was filed, attach a copy of the final determination of federal estate tax liability.
- If the estate is not taxable for federal purposes and no federal return is filed, no final federal determination is necessary.
- In all cases where another state's estate tax return is required or filed, a copy of that state's return must be attached to the Maine estate tax return.
- If a final federal determination is received before the Maine estate tax return is filed, **the final federal determination is considered part of the Maine return and must be submitted in order for the return to be complete.** If the final federal determination is received after the original Maine return is filed, an amended Maine return is required, showing all changes made by the IRS. If no changes were made and the Maine estate tax liability does not change, a copy of the final federal determination must be submitted to Maine Revenue Services for this application to be complete.
- For Maine estate tax purposes, final federal determination generally means that a federal estate closing letter has been received. For a complete definition of final federal determination, see 36 MRSA § 4071(2).
- Maine Revenue Services will issue the certificate of discharge of personal liability within one year after the timely filing of the Certificate of Discharge of Personal Representative Liability. A certificate is timely filed only if it is complete, all required federal and Maine estate tax original or amended returns have been filed, and the Maine estate tax, along with any applicable interest and penalty, determined to be due has been paid in full.
- Maine Revenue Services will issue a certificate of discharge to a personal representative of an estate that is determined to have no estate tax liability, if a complete and accurate Form 706ME-EZ has been filed.

Note: This discharge only applies to the personal representative listed on this form in his or her capacity as personal representative for the estate of the decedent listed on this application and does not release the individual from any other responsibility to the State of Maine. This discharge of liability does not release from liability any person other than the personal representative in his or her capacity as personal representative.

If you would like this discharge mailed to someone other than the personal representative listed on page 1, complete the "Return to:" area at the bottom left corner of the form.

For more information, see 36 MRSA § 4066 & MRS Rule 601.