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02
03
04 ■ **2014**

05 **MAINE ESTATE TAX RETURN**
06 **FORM 706ME**



07 **99**

08 FOR ESTATES OF DECEDENTS DYING DURING CALENDAR YEAR 2014

1410000

09 This return is due nine months after the date of death. Check here if this is an amended return

10
11 **STEP 1 Decedent and Personal Representative Information**

12
13 XXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXX
14 Decedent: First Name M.I. Last Name

15
16 999 99 9999 99 99 9999
17 Social Security Number (SSN) Date of Death (MM DD YYYY)

18
19 XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX
20 Domicile at Date of Death: Street Address

21
22 XXXXXXXXXXXXXXXXXXXX XX 99999 XXXXXXXXXXXX
23 City/Town State ZIP Code County

24
25 XXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXX
26 Personal Representative: First Name M.I. Last Name

27
28 999 99 9999 999 999 9999 999 999 9999
29 Social Security Number (SSN) Telephone Number Fax Number

30
31 XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX
32 Mailing Address

33
34 XXXXXXXXXXXXXXXXXXXX XX 99999 _____
35 City/Town State ZIP Code Email Address (optional)

36
37 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
38 the estate's representative before Maine Revenue Services.

39 **STEP 2 Authorized Representative Information**

40
41 XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX
42 Firm Name

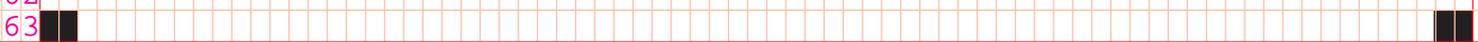
43
44 XXXXXXXXXXXXXXXXXXXX XX XXXXXXXXXXXXXXXXXXXX
45 Estate Representative: First Name M.I. Last Name

46
47 XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX
48 Mailing Address

49
50 XXXXXXXXXXXXXXXXXXXX XX 99999 999 999 9999
51 City/Town State ZIP Code Telephone Number

52
53 _____ 999 999 9999
54 Email Address (optional) Fax Number

55
56
57
58
59 **STEP 3** Decedent's Maine Residency Status (check one) Resident Nonresident



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1410001

Decedent's SSN: 999 99 9999

Form 706ME is required to be filed only if:

- There is an amount reportable on line 2, below; or,
• The Internal Revenue Code requires a federal estate tax return be filed; or,
• Line 6, below, is more than \$2,000,000.

STEP 4 - TAX COMPUTATION

Maine Taxable Estate

Table with 5 rows: 1. Federal taxable estate (federal Form 706, Part 2, line 3a) 99 999 999 999 .00; 2. Maine qualified terminable interest property (must not exceed \$3,340,000) 99 999 999 999 .00; 3. Maine elective property 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 99 999 999 999 .00; 5. Maine taxable estate (line 1 minus line 2 plus line 3 plus line 4) 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) 99 999 999 999 .00; 6a. Real and tangible personal property located in Maine included in line 6 (see instructions) 99 999 999 999 .00; 6b. Intangible personal property included in line 6 (see instructions) 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) 9 . 999999; 8. Nonresident apportionment factor (Line 6a divided by line 6. Round to 6 decimals. If 100%, enter 1.000000) 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) 99 999 999 999 .00; 10. Net Maine estate tax (Residents: multiply line 9 by line 7; Nonresidents: multiply line 9 by line 8) 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) 99 999 999 999 .00; 12. Interest and penalty amounts 99 999 999 999 .00; 13. Amount due (line 10 plus line 12 minus line 11) 99 999 999 999 .00; 14. Refund due (line 11 minus lines 10 and 12) 99 999 999 999 .00

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1234567890123456789012345678901234567890123456789012345678901234567890123456789012345

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1410002

Decedent's SSN: 999 99 9999

STEP 5 - Filing Order

- | | |
|---|--|
| 1. Form 706ME | 5. Death Certificate |
| 2. Discharge of Estate Tax Lien | 6. Decedent's 2013 federal income tax return, including all forms and schedules. |
| 3. Federal Form 706 (actual or pro forma) | 7. Other supporting documents (see instructions) |
| 4. Schedules for federal Form 706 | |

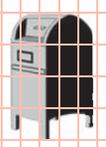
Marital Status of Decedent:	<input checked="" type="checkbox"/> Married with surviving spouse	} Spouse's SSN: 999 99 9999
	<input checked="" type="checkbox"/> Widow/Widower	
	<input checked="" type="checkbox"/> Single / Divorced	

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 (other than personal representative) is based on all information of which preparer has any knowledge.

_____ Signature of personal representative	_____ Date
	999999999

_____ Signature of preparer other than personal representative	_____ Preparer's SSN or PTIN	_____ Date
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_____ Firm's name (or yours if self-employed)	_____ Preparer's address	_____ Preparer's phone number
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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 1034
AUGUSTA, ME 04332-1064