



# Worksheet for Determining Estate Filing Requirement for Deaths Occurring in 2021

1. Federal gross estate (actual or pro forma federal Form 706, part 2, line 1).1. \$ \_\_\_\_\_
2. Taxable gifts (made within one year of death).....2. \$ \_\_\_\_\_
3. Maine elective property .....3. \$ \_\_\_\_\_
4. Total (line 1 plus line 2 plus line 3).....4. \$ \_\_\_\_\_
5. Is a federal Form 706 required? .....5.  YES  NO

