2023

Form 1041ME - Income Tax Return For Resident and Nonresident Estates and Trusts For calendar year 2023 or tax year beginning in 2023



Tax period (mm dd yyyy)

2023

to

Amended Return

L	Name of Estate or Trust (co	it appears on foderal Form SS	٠ ٨١			Fototo/Truet/	OET EIN (de net ent	or / or)
ľ	Name of Estate of Trust (as	it appears on federal Form SS	o-4)			Estate/ Trust/	QFT EIN (do not ente	ei / Oi -)
ı	Name and Title of Fiduciary	or Trustee						
,	Address of Fiduciary (number	er and street)						
(City		Sta	ate ZIP Code				
	ype of entity check one box):	Decedent's estate (enter decedent's SSN)	Qualified Trust (QF		Qualified Disability	Trust	Bankruptcy estate (Chapter 7)	
	Simple Trust	Complex Trust	ESBT (S	Portion Only)	Pooled Inc	ome	Bankruptcy estate (Chapter 11)	
С	heck the boxes that apply:	Resident estate or tru	ıst l	Nonresident estate or	r trust	Initial return	Final ret	urn
1.	Federal taxable income.	(Nonresident estates and trus	ts, skip to li	ne 3.)	1.			.00
2.	Fiduciary Adjustment: R	Resident estates and trusts o	nly. (See in	structions.)	2.			.00
3.		Resident estate or trust - line 1 st - Schedule NR, line 9, colum			3.			.00
4.	Maine income tax. (From	n tax table on page 3 of instruc	tions.)		4.			.00
5. Adjustments to tax. (From Schedule A, line 21.)				5.			.00	
6.	Adjusted Maine income	tax. (Line 4 plus or minus line	5.)		6.			.00
7.	Tax payments: a. Main	ne income tax withheld. (Attach	Form W-2,	W-2G, 1099-R or 109	99ME) 7a.			.00
		B estimated tax payments and nsion payments. (Include any			ments.)7b.			.00
		indable tax credits. (From Sch						.00
								.00
_		payments. (Add lines 7a, 7b a						
8.	b. Enter PENALTY for un	line 7d, enter TAX BALANCE derpayment of estimated tax (attach Form	2210ME.)	8a.			.00
	Check here if you chec	ked the box on Form 2210ME	line 17		8b.			.00
	c. TOTAL AMOUNT DUE.	(Add lines 8a and 8b.) Make che	cks payable	to Treasurer, State of	Maine. 8c.			.00
	If line 7d is greater than line Overpayment to be CRED	ne 6, enter OVERPAYMENT .			9.			.00
10.	to next year's estimated to)10b.	ONS		.00
	Check this box if this		2 A0000N	. (420,000 01 1633).				
	refund will go to an account outside the	10c. Routing Number						
	United States	10d. Checking Account	nt Number					

ESTATE/ TRUST EIN

SCHEDULE 1 - Fiduciary Adjustment
(Enter combined amounts for both the beneficiaries and the estate or trust.)

	ADDITIONS — Income exempt from federal income tax, but taxable by Maine:		00
	a. Income from municipal and state bonds, other than Maine.		.00
	b. Net operating loss adjustment. (Attach schedule.)	. 1b.	.00
	c. Income taxes imposed by Maine or other states.	1c.	.00
	d. Qualified business income deduction add-back. (See instructions.)	. 1d.	.00
	e. Bonus depreciation add-back. (See instructions.)	. 1e.	.00
	f. Maine capital investment credit bonus depreciation add-back. (See instructions.)	1f.	.00
	g. Certain gains on installment sales of real or tangible property - nonresident estates or trusts only. (See instructions.)	. 1g.	.00
	h. Other. (See instructions.) (Attach worksheet(s).)	. 1h.	.00
	i. Total Additions. (Add lines 1a through 1h.)	1i.	.00
	SUBTRACTIONS — Income exempt from Maine income tax, but taxable by federal law: a. U.S. Government Bond interest included in federal taxable income.	. 2a.	.00
	b. Maine Public Employees Retirement System pick-up contributions paid during 2023 which have been previously taxed by the state. (See instructions.)	. 2b.	.00
	c. Bonus depreciation and section 179 recapture. (See instructions.)	2c.	.00
	d. Medical cannabis business expenses. (See instructions.)	. 2d.	.00
	Enter your registration number or sales tax number		
	e. Adult use cannabis business expenses. (See instructions.)	. 2e.	.00
	Enter your registration number or sales tax number		
	f. Contributions to Qualified Tuition Programs - 529 Plans. (Limited to \$1,000 per beneficiary. See instructions.)	2f.	.00
	g. Net operating loss recapture. (See instructions.)	. 2g.	.00
	h. Other. (See instructions.) (Attach worksheet(s).)	. 2h.	.00
	i. Total Subtractions. (Add lines 2a through 2h.)	2i.	.00
	Net Fiduciary Adjustment. (Subtract line 2i from line 1i — see instructions [may be a negative amount].) All estates or trusts: Multiply line 3 by Schedule 2, line f, column 3. Resident estates or trusts: Enter on page 1, line 2. Nonresident estates or trusts: Enter on Schedule NR, line		.00
Th	ird Do you want to allow another person to discuss this return with Maine Revenue Services?	omplete the following).).
De		Identification number:	
Un rec	der penalties of perjury, I declare that I have examined this return and accompanying schedules and statements and to the best t, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.	of my knowledge and belief they are t	rue, cor-
	Signature of fiduciary or officer representing estate or trust Date signed	Date estate or trust created	
	Signature of preparer other than fiduciary Date signed		
		Duamanan'a CON au DTIN	
	Print preparer's name Preparer's phone number	Preparer's SSN or PTIN	

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

SCHEDULE 2 — Allocation of Federal Income and Maine-source Income					
Name B = beneficiary E/T = estate or trust	Share of income (copy from federal return)	3. Percent	4. State of domicile	5. Social security number/EIN of beneficiaries	6. Maine-source income allocated to nonresident & safe harbor resident beneficiaries
(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

A.	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:	
	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 paid to other jurisdiction on income shown on line 2d	. 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.