

2024

Form 706ME

Maine Estate Tax Return

For estates of decedents dying during calendar year 2024



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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

Decedent: First Name M.I. Last Name

Social Security Number (SSN) Date of Death (MM DD YYYY)

Domicile at Date of Death: Street Address

City/Town State ZIP Code County

Personal Representative: First Name M.I. Last Name

Social Security Number (SSN) Telephone Number Fax Number

Mailing Address

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

Firm Name

Estate Representative: First Name M.I. Last Name

Mailing Address

City/Town State ZIP Code Telephone Number

Email Address (optional) Fax Number

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

☐ Resident

☐ Nonresident

2024 Form 706ME, Page 2



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Decedent's SSN: **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 \$6,800,000.

STEP 4 - Tax ComputationMaine Taxable Estate

1. Federal taxable estate (federal Form 706, Part 2, line 3a).....1.	<input type="text"/>	.00
2. Maine qualified terminable interest property (must not exceed \$6,810,000).....2.	<input type="text"/>	.00
3. Maine elective property.....3.	<input type="text"/>	.00
4. Value of gifts included in federal Form 706, Part 2, line 4, made within one year of date of death.....4.	<input type="text"/>	.00
5. Maine taxable estate (line 1 minus line 2 plus lines 3 and 4)5.	<input type="text"/>	.00

Maine Apportionment Factor

6. Apportionable base (federal Form 706, Part 2, line 1, plus lines 3 and 4 above)6.	<input type="text"/>	.00
a. Real and tangible personal property located in Maine included in line 6 (see instructions)6a.	<input type="text"/>	.00
b. Intangible personal property included in line 6 (see instructions)6b.	<input type="text"/>	.00
7. Resident apportionment factor (Line 6a plus line 6b divided by line 6. Round to 6 decimals. If 100%, enter 1.000000)7.	<input type="text"/> . <input type="text"/>	
8. Nonresident apportionment factor (Line 6a divided by line 6. Round to 6 decimals. If 100%, enter 1.000000)8.	<input type="text"/> . <input type="text"/>	

Maine Estate Tax

9. Gross Maine estate tax (apply the taxable estate amount on line 5 to the tax rate schedule in Table A, page 3).....9.	<input type="text"/>	.00
10. Net Maine estate tax (Residents: multiply line 9 by line 7; Nonresidents: multiply line 9 by line 8)10.	<input type="text"/>	.00

Amount Due or Refund

11. Payments: Estimated payments, extension payments, amount paid with original return (amended returns only).....11.	<input type="text"/>	.00
12. Interest and penalty amounts12.	<input type="text"/>	.00
13. Amount due (line 10 plus line 12 minus line 11)13.	<input type="text"/>	.00
14. Refund due (line 11 minus lines 10 and 12)14.	<input type="text"/>	.00

2024 Form 706ME, Page 3



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Decedent's SSN:

STEP 5 - Filing Order

- | | |
|---|--|
| 1. Form 706ME | 5. Death Certificate |
| 2. Discharge of Estate Tax Lien | 6. Decedent's 2023 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:

☐

Married with surviving spouse

☐

Widow/Widower

☐

Single / Divorced



Spouse's SSN:

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:

Maine 
TAX PORTAL
revenue.maine.gov

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

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