



Worksheet for Determining Maine Estate Tax Form Filing Requirement for Deaths Occurring in 2026

Note: References to federal form line numbers are subject to change.

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

Is line 4 greater than \$7,160,000?

