



WORKSHEET FOR DETERMINING ESTATE FILING REQUIREMENT for Deaths Occurring in 2014

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 property3. \$ _____
4. Total (line 1 plus line 2 plus line 3).....4. \$ _____
5. Is a federal Form 706 required?5. ___ YES ___ NO

