

2012

FORM 1041ME - INCOME TAX RETURN FOR RESIDENT AND NONRESIDENT ESTATES AND TRUSTS

For calendar year 2012 or tax year beginning in 2012



99

\*1209100\*

Tax period 2012 to

Amended Return

Name of Estate or Trust (as it appears on Federal Form SS-4)

ESTATE/TRUST/QFT EIN (do not enter / or -)

Name and Title of Fiduciary or Trustee

FIDUCIARY SSN OR EIN (do not enter / or -)

Address of Fiduciary (number and street)

CONTACT PERSON FIRST NAME LAST NAME

City State ZIP Code

TELEPHONE NUMBER

Type of entity (check one box):

Decedent's estate (enter decedent's SSN)

Qualified Funeral Trust (QFT) Enter QFT EIN in space above

Qualified Disability Trust

Bankruptcy estate (Chapter 7)

Simple Trust

Complex Trust

ESBT (S Portion Only)

Pooled Income

Bankruptcy estate (Chapter 11)

Check the boxes that apply: Resident estate or trust Nonresident estate or trust Initial return Final return

1. Federal taxable income (nonresident estates and trusts, skip to line 3) ..... 1 .00

2. Fiduciary Adjustment: Resident estates and trusts only (see instructions) ..... 2 .00

3. Maine taxable income (resident estate or trust - line 1 plus or minus line 2. Nonresident estate or trust - Schedule NR, line 9, column B) ..... 3 .00

4. Maine income tax (from tax table on page 2 of instructions) ..... 4 .00

5. Adjustments to tax (from Schedule A, line 17) ..... 5 .00

6. Adjusted Maine income tax (line 4 plus or minus line 5) ..... 6 .00

7. Tax payments: a. Maine income tax withheld (attach Form W-2, W-2G, 1099-R or 1099ME) ..... 7a .00

b. 2012 estimated tax payments (including real estate withholding tax payments) and extension payments ..... 7b .00

c. Total payments (add lines 7a and 7b) ..... 7c .00

8. a. If line 6 is greater than line 7c, enter TAX BALANCE DUE ..... 8a .00

b. Enter PENALTY for underpayment of estimated tax (attach Form 2210ME) (Check here if you checked the box on Form 2210, line 17 ..... 8b .00

c. TOTAL AMOUNT DUE (add lines 8a and 8b) Make checks payable to Treasurer, State of Maine ..... 8c .00

9. If line 7c is greater than line 6, enter OVERPAYMENT ..... 9 .00

10. Overpayment to be:

a. CREDITED to next year's estimated tax. 10a .00

b. REFUNDED ..... 10b .00

REFUND DEPOSITED DIRECTLY TO YOUR CHECKING ACCOUNT (\$10,000 or less). SEE INSTRUCTIONS.

Check this box if this refund will go to an account outside the United States.....

10c. Routing Number

10d. Checking Account Number

Sign return on page 2



ESTATE/ TRUST EIN

\*1209101\*

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

Table with 3 main sections: 1 ADDITIONS, 2 DEDUCTIONS, and 3 Net Fiduciary Adjustment. Each section contains sub-rows (a-h) with descriptions and numerical values.

All estates or trusts: Multiply line 3 by Schedule 2, Column 3, line f.
Resident estates or trusts: Enter on page 1, line 2. Nonresident estates or trusts: Enter on Schedule NR, line 7, Column A.

Third Party Designee section with checkboxes for 'Yes' and 'No', and fields for name, phone number, and identification number.

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements and to the best of my knowledge and belief they are true, correct, and complete.

Signature and identification fields for the fiduciary, preparer, and estate/trust creation date.

Mail To: Maine Revenue Services, PO Box 1065, Augusta, ME 04332-1065. Includes instructions for enclosed and non-enclosed payments.

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

ESTATE/ TRUST EIN      -                                                  

**SCHEDULE 2 — Allocation of Federal Income and Maine-source Income**

1. Name B = beneficiary E/T = estate or trust	2. 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 <b>nonresident</b> & "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 Another Jurisdiction**

1	Maine taxable income from Form 1041ME, page 1, line 3.....	1	_____	.00
2	Income taxed by (_____ other jurisdiction) included in line 1.....	2	_____	.00
3	Percentage of income taxed by other jurisdiction (divide line 2 by line 1).....	3	_____	%
4	Limitation of credit:			
a	Form 1041ME, page 1, line 4 \$_____ multiplied by _____% on line 3 above.....	4a	_____	.00
b	Income taxes paid to other jurisdiction net of tax credits.....	4b	_____	.00
5	Allowable credit: line 4a or 4b, whichever is less. Enter here and on Form 1041ME, Schedule A, line 2.....	5	_____	.00

**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 one. Add the results together and enter total on Schedule A, line 2.