

2014

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

For calendar year 2014 or tax year beginning in 2014



99

Tax period (mm-dd-yyyy)

2014

to

\*1409100\*

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

Table with 3 columns: Line number, Description, and Amount. Rows include Federal taxable income, Fiduciary Adjustment, Maine taxable income, Maine income tax, Adjustments to tax, Adjusted Maine income tax, Tax payments (7a-7d), Tax balance due (8a-8b), Total amount due (8c), Overpayment (9), and Overpayment to be credited (10a-10b).

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

\*1409101\*

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

<b>1 ADDITIONS</b> — Income exempt from federal income tax, but taxable by Maine:			
a	Income from municipal and state bonds, other than Maine.....	1a	.00
b	Net Operating Loss Adjustment (attach schedule) .....	1b	.00
c	Maine Public Employees Retirement System Contributions .....	1c	.00
d	Domestic Production Activities 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	Other. (See instructions) (Attach worksheet(s)) .....	1g	.00
h	Total additions (add lines 1a through 1g) .....	1h	.00
<b>2 SUBTRACTIONS</b> — 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	Social Security and Railroad Retirement Benefits included in federal taxable income (see instructions)....	2b	.00
c	Interest from Maine Municipal General Obligation , Private Activity and Airport Authority Bonds included in federal taxable income.....	2c	.00
d	Maine Public Employees Retirement System Pick-Up Contributions paid during 2014 which have been previously taxed by the state .....	2d	.00
e	Contributions to Qualified Tuition Programs - 529 Plans (Limited to \$250 per beneficiary. See instructions) .....	2e	.00
f	Bonus Depreciation and Section 179 Recapture (see instructions) .....	2f	.00
g	Other. (See instructions) (Attach worksheets(s)).....	2g	.00
h	Total Deductions (add lines 2a through 2g).....	2h	.00
<b>3</b>	<b>Net Fiduciary Adjustment</b> (subtract line 2h from line 1h — see instructions [may be a negative amount]) ...	3	.00

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** Do you want to allow another person to discuss this return with Maine Revenue Services?  Yes (complete the following).  No.

Designee's name  Phone no. (  )  Personal 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. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

<input type="text"/>	<input type="text"/>	<input type="text"/>
SIGNATURE OF FIDUCIARY OR OFFICER REPRESENTING ESTATE OR TRUST	DATE	DATE ESTATE OR TRUST CREATED
<input type="text"/>	<input type="text"/>	
SIGNATURE OF PREPARER OTHER THAN FIDUCIARY	DATE	
<input type="text"/>	<input type="text"/>	<input type="text"/>
PRINT PREPARER'S NAME	PREPARER'S PHONE NUMBER	PREPARER'S SSN OR PTIN



If payment is enclosed, mail to: Maine Revenue Services, P.O. Box 1065, Augusta, ME 04332-1065  
If payment is not enclosed, mail to: Maine Revenue Services, P.O. Box 1064, Augusta, ME 04332-1064  
Write the employer identification number of the estate or trust on the check. DO NOT SEND CASH.

**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 5.....	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 jurisdiction. Add the results together and enter total on Schedule A, line 5.