

2022

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

For calendar year 2022 or tax year beginning in 2022



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\*2209100\*

Tax period (mm dd yyyy)

2022

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 3 of instructions.) ..... 4. .00

5. Adjustments to tax. (From Schedule A, line 21.) ..... 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. 2022 estimated tax payments and 2021 credit carried forward and extension payments. (Include any real estate withholding tax payments.) .... 7b. .00

c. Refundable tax credits. (From Schedule A, line 6.) ..... 7c. .00

d. Total payments. (Add lines 7a, 7b and 7c.) ..... 7d. .00

8. a. If line 6 is greater than line 7d, 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 2210ME, 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 7d is greater than line 6, enter OVERPAYMENT. .... 9. .00

10. Overpayment to be CREDITED to next year's estimated tax ..... 10a. .00 REFUNDED ..... 10b. .00

REFUND DEPOSITED DIRECTLY TO YOUR CHECKING ACCOUNT (\$20,000 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



ESTATE/ TRUST EIN

SCHEDULE 1 - Fiduciary Adjustment

(Enter combined amounts for both the beneficiaries and the estate or trust.)

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Table with 3 main sections: 1. ADDITIONS, 2. SUBTRACTIONS, 3. Net Fiduciary Adjustment. Each section contains multiple sub-rows (a-h) with corresponding amounts in the right column.

Third Party Designee section: 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.

Signature and identification fields: Signature of fiduciary or officer representing estate or trust, Date signed, Date estate or trust created; Signature of preparer other than fiduciary, Date signed; Print preparer's name, Preparer's phone number, Preparer's SSN or PTIN.

**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  
for Resident Estates or Trusts**

A. Name of other taxing jurisdiction: \_\_\_\_\_

1. Maine taxable income from Form 1041ME, line 3..... 1. \_\_\_\_\_

2. Calculate the portion of Maine taxable income sourced to and taxed by the other jurisdiction entered on line A:

a. Income sourced to and taxed by other jurisdiction included on Form 1041ME, line 1.  
See instructions ..... 2a. \_\_\_\_\_

Fiduciary adjustment sourced to and taxed by other jurisdiction on Form 1041ME, Schedule 1.  
**Include only amounts attributable to income included on line 2a:**

b. Additions - Specify \_\_\_\_\_ ..... 2b. \_\_\_\_\_

c. Subtractions - Specify \_\_\_\_\_ ..... 2c. \_\_\_\_\_

d. Income sourced to and taxed by other jurisdiction included on Form 1041ME, line 3.  
Line 2a plus line 2b minus line 2c (if negative, enter zero)..... 2d. \_\_\_\_\_

3. Percentage of income taxed by other jurisdiction (divide line 2d by line 1 - if line 2d is greater than line 1, enter 1.0000) ..... 3. \_\_\_\_ . \_\_\_\_

4. Limitation of Credit:  
a. Multiply Form 1041ME, line 4 by line 3 above..... 4a. \_\_\_\_\_

b. Income taxes **paid** to other jurisdiction on income shown on line 2d ..... 4b. \_\_\_\_\_  
*Do not enter the amount withheld on line 4b. See instructions.*

5. Allowable Credit, line 4a or 4b, whichever is less. Enter here and on Form 1041ME, Schedule A, line 7. .... 5. \_\_\_\_\_

**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 7.