

2025

Form 1041ME - Income Tax Return
For Resident and Nonresident Estates and Trusts
For calendar year 2025 or tax year beginning in 2025



99

Tax period (mm dd yyyy)

2025

to

\*2509100\*

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

Address of Fiduciary (number and street)

City

State

ZIP Code

Type of entity (check one box):

Decedent's estate (enter decedent's SSN)

Qualified Funeral Trust (QFT)

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 22.) .....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. 2025 estimated tax payments and 2024 credit carried forward and extension payments. (Include any real estate withholding tax payments.).....7b. .00

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

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

8. If this is an amended return, enter overpayment, if any, on original return or as previously adjusted.....8. .00

9. Line 7d minus line 8. (If negative, enter a minus sign in the box to the left of the number.) (See instructions.).....9. .00

10. a. If line 6 is greater than line 9, enter TAX BALANCE DUE. (Line 6 minus line 9.) (See instructions.) ....10a. .00

b. Enter PENALTY for underpayment of estimated tax (attach Form 2210ME.) Check here if you checked the box on Form 2210ME, line 17.....10b. .00

c. TOTAL AMOUNT DUE. (Add lines 10a and 10b.) Make checks payable to Treasurer, State of Maine. ...10c. .00



ESTATE/ TRUST EIN

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- 11. If line 9 is greater than line 6, enter **OVERPAYMENT**. (Line 9 minus line 6.)..... 11.  .00
- 12. Overpayment to be **CREDITED**  to next year's estimated tax..... 12a.  **REFUNDED**..... 12b.  .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. ....

12c. Routing Number

12d. Checking Account Number

**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.

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



If payment is enclosed, mail to: Maine Revenue Services, P.O. Box 1065, Augusta, ME 04332-1065. **DO NOT SEND CASH.**  
If payment is not enclosed, mail to: Maine Revenue Services, P.O. Box 1064, Augusta, ME 04332-1064



ESTATE/ TRUST EIN

**SCHEDULE 1 - Fiduciary Adjustment**

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

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<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.	<input type="text"/> .00
b.	Net operating loss adjustment. (Attach schedule.).....	1b.	<input type="text"/> .00
c.	Income taxes imposed by Maine or other states.....	1c.	<input type="text"/> .00
d.	Qualified business income deduction add-back. (See instructions.).....	1d.	<input type="text"/> .00
e.	Bonus depreciation add-back. (See instructions.).....	1e.	<input type="text"/> .00
f.	Certain gains on installment sales of real or tangible property - nonresident estates or trusts only. (See instructions.).....	1f.	<input type="text"/> .00
g.	Other. (See instructions.) (Attach worksheet(s)).....	1g.	<input type="text"/> .00
h.	Total Additions. (Add lines 1a through 1g.) .....	1h.	<input type="text"/> .00
<b>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.	<input type="text"/> .00
b.	Maine Public Employees Retirement System pick-up contributions paid during 2025 which have been previously taxed by the state. (See instructions.).....	2b.	<input type="text"/> .00
c.	Bonus depreciation and section 179 recapture. (See instructions.).....	2c.	<input type="text"/> .00
d.	<b>Medical</b> cannabis business expenses. (See instructions.) .....	2d.	<input type="text"/> .00
	Enter your registration number or sales tax number. _____		
e.	<b>Adult use</b> cannabis business expenses. (See instructions.).....	2e.	<input type="text"/> .00
	Enter your registration number or sales tax number. _____		
f.	Contributions to Qualified Tuition Programs - 529 Plans. (Limited to \$1,000 per beneficiary. See instructions.) .....	2f.	<input type="text"/> .00
g.	Net operating loss recapture. (See instructions.) .....	2g.	<input type="text"/> .00
h.	Other. (See instructions.) (Attach worksheet(s)) .....	2h.	<input type="text"/> .00
i.	Total Subtractions. (Add lines 2a through 2h.).....	2i.	<input type="text"/> .00
<b>3.</b>	<b>Net Fiduciary Adjustment.</b> (Subtract line 2i from line 1h — see instructions [may be a negative amount].).....	<b>3.</b>	<input type="text"/> .00
<b>All</b> estates or trusts: Multiply line 3 by Schedule 2, line f, column 3.			
<b>Resident</b> estates or trusts: Enter on page 1, line 2. <b>Nonresident</b> estates or trusts: Enter on Schedule NR, line 7, column A.			



ESTATE/ TRUST EIN

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

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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.