

2025 Form 706ME

Maine Estate Tax Return

For estates of decedents dying during calendar year 2025



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1410000

This return is due nine months after the date of death.

Check here if this is an amended return

STEP 1 - Decedent and Personal Representative Information

Decedent: First Name M.I. Last Name

Social Security Number (SSN) Date of Death (MM DD YYYY)

Domicile at Date of Death: Street Address

City/Town State ZIP Code County

Personal Representative: First Name M.I. Last Name

Social Security Number (SSN) Telephone Number Fax Number

Mailing Address

City/Town State ZIP Code Email Address (optional)

Authorization is granted to the representative listed below (estate representative) to receive copies of confidential tax information under 36 M.R.S. § 191 and to act as the estate's representative before Maine Revenue Services.

STEP 2 - Authorized Representative Information

Firm Name

Estate Representative: First Name M.I. Last Name

Mailing Address

City/Town State ZIP Code Telephone Number

Email Address (optional) Fax Number

STEP 3 - Decedent's Maine Residency Status (check one) Resident Nonresident



1410001

Decedent's SSN:

Form 706ME is required to be filed only if:

- The Internal Revenue Code requires a federal estate tax return be filed;
- There is an amount reportable on line 2, below; or,
- Line 6, below, is more than \$7,000,000.

STEP 4 - Tax Computation

Maine Taxable Estate

1. Federal taxable estate (federal Form 706, Part 2, line 3a).....1.		.00
2. Maine qualified terminable interest property (must not exceed \$6,990,000)....2.		.00
3. Maine elective property.....3.		.00
4. Value of gifts included in federal Form 706, Part 2, line 4, made within one year of date of death.....4.		.00
5. Maine taxable estate (line 1 minus line 2 plus lines 3 and 4)5.		.00

Maine Apportionment Factor

6. Apportionable base (federal Form 706, Part 2, line 1, plus lines 3 and 4 above)6.		.00			
a. Real and tangible personal property located in Maine included in line 6 (see instructions)6a.		.00			
b. Intangible personal property included in line 6 (see instructions)6b.		.00			
7. Resident apportionment factor (Line 6a plus line 6b divided by line 6. Round to 6 decimals. If 100%, enter 1.000000)7.	<table style="margin: auto; border-collapse: collapse;"> <tr> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="padding: 0 5px;">.</td> <td style="border: 1px solid black; width: 40px; height: 20px;"></td> </tr> </table>		.		
	.				
8. Nonresident apportionment factor (Line 6a divided by line 6. Round to 6 decimals. If 100%, enter 1.000000)8.	<table style="margin: auto; border-collapse: collapse;"> <tr> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="padding: 0 5px;">.</td> <td style="border: 1px solid black; width: 40px; height: 20px;"></td> </tr> </table>		.		
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Maine Estate Tax

9. Gross Maine estate tax (apply the taxable estate amount on line 5 to the tax rate schedule in Table A, page 3).....9.		.00
10. Net Maine estate tax (Residents: multiply line 9 by line 7; Nonresidents: multiply line 9 by line 8)10.		.00

Amount Due or Refund

11. Payments: Estimated payments, extension payments, amount paid with original return (amended returns only).....11.		.00
12. Interest and penalty amounts12.		.00
13. Amount due (line 10 plus line 12 minus line 11)13.		.00
14. Refund due (line 11 minus lines 10 and 12)14.		.00



1410002

Decedent's SSN: [Redacted]

STEP 5 - Filing Order

- 1. Form 706ME
- 2. Discharge of Estate Tax Lien
- 3. Federal Form 706 (actual or pro forma)
- 4. Schedules for federal Form 706
- 5. Death Certificate
- 6. Decedent's 2024 federal income tax return, including all forms and schedules.
- 7. Other supporting documents (see instructions)

Marital Status of Decedent:

- Married with surviving spouse
- Widow/Widower
- Single / Divorced

Spouse's SSN: [Redacted]

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, including the pro forma federal return if required, and to the best of my knowledge and belief they are true, correct and complete. Declaration of preparer is based on all information of which preparer has any knowledge.

[Redacted] [Redacted]
 Signature of personal representative Date

[Redacted] [Redacted] [Redacted]
 Signature of preparer other than personal representative Preparer's SSN or PTIN Date

[Redacted] [Redacted] [Redacted]
 Firm's name (or yours if self-employed) Preparer's address Preparer's phone number

To file and make payments online, GO TO:



If enclosing a check, make check payable to: Treasurer, State of Maine and MAIL WITH RETURN TO:



MAINE REVENUE SERVICES
P.O. BOX 1065
AUGUSTA, ME 04332-1065

If not enclosing a check, MAIL RETURN TO:

MAINE REVENUE SERVICES
P.O. BOX 1064
AUGUSTA, ME 04332-1064

Revised: August 2025