

## 601 Estate Tax

Correction to Rule 601.04(A) as follows, noted by strikeout and underline:

### .04 MAINE GROSS ESTATE

- A. **Final federal determination.** ~~Except as noted, when~~ When the federal government issues a final determination as to the inclusion in the federal gross estate of any item, the amount claimed as a deduction from the gross estate, or the federal credit for estates of decedents dying prior to ~~after~~ January 1, 2003 ~~but before July 1, 2008~~, that issue is finally determined for Maine estate tax purposes. For estates of decedents dying on or after July 1, 2008 but before January 1, 2010, the State Tax Assessor is not bound by a final federal determination on the above issues and may determine the issue for Maine estate tax purposes within two years of the date the return was filed or was due to be filed, whichever is later.