



FORM 706ME-EZ

2009

MAINE REVENUE SERVICES
ESTATE TAX INFORMATION RETURN
FOR LIEN DISCHARGE



0911000

FOR ESTATES OF DECEDENTS DYING DURING CALENDAR YEAR 2009
WITH GROSS ESTATES PLUS PRIOR TAXABLE GIFTS OF NOT MORE THAN \$1,000,000.
FOR MORE INFORMATION, GO TO www.maine.gov/revenue/incomeestate/estate AND
SELECT "AN INTRODUCTION TO THE VALUATION AND FILING PROCESS."

STEP 1
Estate of:

If federal Form 706 is required to be filed for the estate, DO NOT COMPLETE THIS FORM. Use Form 706ME.

First Name M.I. Last Name
Social Security Number (SSN) Date of Death: MM DD YY

Domicile at Date of Death:

Street Address
City/Town State ZIP Code County

Personal Representative or Person in Possession of Decedent's Property:

First Name M.I. Last Name
Personal Representative's SSN Telephone Number
Personal Representative's Mailing Address
City/Town State ZIP Code

STEP 2 Authorization is granted to the representative listed below to receive copies of confidential tax information related to this return under 36 M.R.S.A. § 191 and to act as the estate's representative before Maine Revenue Services.

Firm Name
Contact Person: First Name M.I. Last Name
Contact Person Mailing Address
City/Town State ZIP Code Telephone Number

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

STEP 4

- 1. Did the decedent make any gifts in excess of the applicable annual exclusion from gift tax after December 31, 1976?
1a. If Yes, enter amount: \$ 1b. Was a federal gift tax return filed?
2. Marital Status of Decedent: Married with surviving spouse, Widow/Widower, Single/Divorced
2a. If surviving spouse/widow/widower, enter spouse's name: and SSN
3. Enter the amount from Worksheet, column B, line 12 (see instructions) .00

THE PERSONAL REPRESENTATIVE IS PERSONALLY LIABLE FOR ANY TAX DUE IF IT IS LATER DETERMINED THAT MAINE ESTATE TAX LIABILITY EXISTS.

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 is based on all information of which preparer has any knowledge.

Signature of Personal Representative - REQUIRED Date
Signature of Preparer other than Personal Representative Preparer's SSN or PTIN Date
Firm's Name (or preparer's if self-employed) Preparer's Address Preparer's Telephone Number

MAINE ESTATE TAX INFORMATION RETURN FOR LIEN DISCHARGE

IF THE FEDERAL GROSS ESTATE PLUS ADJUSTED TAXABLE GIFTS IS MORE THAN \$1,000,000, OR IF A FEDERAL FORM 706 IS REQUIRED, YOU CANNOT USE FORM 706ME-EZ. YOU MUST FILE MAINE FORM 706ME.

- Note:** 1) The value of the decedent's gross estate is the fair market value at date of death of all property, real or personal, tangible or intangible, wherever situated. Gross estate value is not the same as the probate estate value.
- 2) Adjusted taxable gifts is the total value of gifts made by the decedent after December 31, 1976 in excess of the annual exclusion from gift tax.

The following documents must be included with Form 706ME-EZ:

- A copy of the decedent's will.
- A copy of the Certificate of Discharge of Estate Tax Lien containing a description of the property.
- A copy of the appraisals or documentation of fair market value at the time of death. Provide a list and description of assets.
- A completed worksheet for Form 706ME-EZ, Line 3.

SPECIFIC LINE INSTRUCTIONS

Step 1 Enter all required information. Failure to fully complete this section will delay the processing of the return. If a personal representative has not been appointed, qualified and acting in the United States, every person in actual or constructive possession of any property of the decedent is considered a personal representative and must file a return, or be listed as a personal representative on the single return that is filed for the estate. A personal representative can also be known as an executor or any other individual legally responsible for administration of the estate. If there is more than one personal representative, fill in the information for one and attach a schedule listing all personal representatives.

Step 2 This section must be completed if you choose to have copies of confidential tax information sent to anyone other than the personal representative.

Step 3 Check the appropriate box for the decedent's residency status at the time of death. See Maine "Guidance to Residency Status" at www.maine.gov/revenue/incomeestate/guidance/.

Step 4

Line 1 On line 1a, enter value of gifts in excess of the applicable annual exclusion from gift tax made by the decedent. On line 1b, indicate if any federal gift tax returns were filed on behalf of the decedent.

Line 3 Enter the gross value of the estate from column B, line 12 of the worksheet below. If column B, line 12 is more than \$1,000,000, you cannot use Form 706ME-EZ; you must file Form 706ME.

SIGNATURE: A personal representative of the decedent is required to sign this return. Failure to do so will result in the return being rejected, further delaying its processing.

| Worksheet for Form 706ME-EZ, Line 3 | | | |
|--|---|---------------------------------|-------------------------------------|
| This worksheet must be completed or Form 706ME-EZ will not be processed (Attach a detailed description of all assets, including the fair market value of each) | | | |
| For more information, go to www.maine.gov/revenue/incomeestate/estate and select "An Introduction to the Valuation and Filing Process." | | | |
| Line Number | Gross Estate | Value | |
| | | Column A Taxable by Maine | Column B Federal Gross Estate |
| 1 | Real Estate (Please include Real Estate Documentation of Value) | | |
| 2 | Stocks and Bonds | | |
| 3 | Mortgages, Notes and Cash | | |
| 4 | Insurance on the Decedent's Life (attach Form(s) 712) | | |
| 5 | Jointly Owned Property | | |
| 6 | Other Miscellaneous Property | | |
| 7 | Transfers During Decedent's Life (include revocable trust(s)) | | |
| 8 | Powers of Appointment | | |
| 9 | Annuities/Retirement Assets | | |
| 10 | Trusts or Pass-through Interest | | |
| 11 | Taxable Portion of Gifts Shown on page 1, line 1a | | |
| 12 | Total Gross Estate (add lines 1 through 12 and enter the total from column B on page 1, line 3) | | |
| 13 | Marital Deduction | | |

If the estate contains Maine elective property, Form 706ME must be filed. For more information on Maine QTIP property and Maine elective property, see www.maine.gov/revenue/incomeestate/estate/.



MAIL TO: MAINE REVENUE SERVICES, P.O. BOX 1068, AUGUSTA, ME 04332-1068