

Worksheet for Determining Maine Estate Tax Form Filing Requirement for Deaths Occurring in 2024

Note: References to federal form line numbers are subject to change.

| 1. | Federal gross estate (actual or pro forma federal Form 706, part 2, line 1).1. \$ | | | | | |
|-------------------------------------|---|---------------------------------|--------|-------|--|---|
| 2. | Taxable gifts (made within one year of death) | | | | .2. \$ | |
| 3. | Maine elective property | | | 3. \$ | | |
| 4. | Total (line 1 plus line 2 plus | 4. \$ | | | | |
| 5. | Is a federal Form 706 requir | ••••• | 5YESNO | | | |
| Is line 4 greater than \$6,800,000? | | | | | | |
| | YES | | NO | | | |
| | | | | | | |
| | Form 706ME must be filed | | | YES | Is the answer to line 5 yes? | |
| | | - | | | NO | , |
| | | Statement 700-S may be filed | | YES | Is there property included in the estate that is located in Maine for which a lien release is desired? | |
| | | | | | NO | |
| | | | | | No Maine form neces | |