2016

FORM 1041ME - INCOME TAX RETURN
FOR RESIDENT AND NONRESIDENT ESTATES AND TRUSTS
For calendar year 2016 or tax year beginning in 2016

1609100   99

Tax period (mm-dd-yyyy) **2016** to

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

Fiduciary SSN or EIN (do not enter / or -)

Address of Fiduciary (number and street)

Contact Person First Name   Last Name

City   State   ZIP Code

Telephone number

Type of entity (check one box):

- Decedent's estate (enter decendent's SSN)
- Qualified Funeral Trust (QFT) Enter QFT EIN in space above
- 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 2 of instructions) 4		.00
5. **Adjustments to tax** (from Schedule A, line 18)...............................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. 2016 estimated tax payments (including real estate withholding tax payments) and extension payments 7b		.00
c. Refundable tax credits (from Schedule A, line 4)............................7c		.00
d. Total payments (add lines 7a, 7b and 7c) 7d		.00
8. a. If line 6 is greater than line 7d, enter **TAX BALANCE DUE** 8a		.00
b. Enter **PENALTY** for underpayment of estimated tax (attach Form 2210ME) (Check here if you checked the box on Form 2210, line 17 .... 8b		.00
c. **TOTAL AMOUNT DUE** (add lines 8a and 8b). Make checks payable to Treasurer, State of Maine 8c		.00
9. If line 7d is greater than line 6, enter **OVERPAYMENT** 9		.00

10. Overpayment to be **CREDITED** to next year's estimated tax. .... 10a _____.00   **REFUNDED**...........10b _____.00

REFUND DEPOSITED DIRECTLY TO YOUR CHECKING ACCOUNT ($10,000 or less). SEE INSTRUCTIONS.

Check this box if this refund will go to an account outside the United States..............

10c. Routing Number

10d. Checking Account Number

Sign return on page 2

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ESTATE/ TRUST EIN [   ]

SCHEDULE 1 - Fiduciary Adjustment
(Enter combined amounts for both the beneficiaries and the estate or trust)

1 ADDITIONS — Income exempt from federal income tax, but taxable by Maine:

a Income from municipal and state bonds, other than Maine..1a [   ] .00

b Net Operating Loss Adjustment (attach schedule) ....1b [   ] .00

c Maine Public Employees Retirement System Contributions ....1c [   ] .00

d Domestic Production Activities Deduction Add-back (see instructions)........................1d [   ] .00

e Bonus Depreciation Add-back (see instructions)..1e [   ] .00

f Maine Capital Investment Credit Bonus Depreciation Add-back (see instructions) ....1f [   ] .00

g Other. (See instructions) (Attach worksheet(s)) ....1g [   ] .00

h Total additions (add lines 1a through 1g) ....1h [   ] .00

2 SUBTRACTIONS — Income exempt from Maine income tax, but taxable by federal law:

a U.S. Government Bond interest included in federal taxable income ....2a [   ] .00

b Social Security and Railroad Retirement Benefits included in federal taxable income (see instructions)...2b [   ] .00

c Interest from Maine Municipal General Obligation , Private Activity and Airport Authority Bonds included in federal taxable income..2c [   ] .00

d Maine Public Employees Retirement System Pick-Up Contributions paid during 2016 which have been previously taxed by the state ....2d [   ] .00

e Bonus Depreciation and Section 179 Recapture (see instructions)............................2e [   ] .00

f Other. (See instructions) (Attach worksheet(s)) ....2f [   ] .00

g Total Deductions (add lines 2a through 2f)...**2g** [   ] .00

3 Net Fiduciary Adjustment (subtract line 2g from line 1h — see instructions [may be a negative amount]) ...3 [   ] .00

All estates or trusts: Multiply line 3 by Schedule 2, Column 3, line f.
Resident estates or trusts: Enter on page 1, line 2. **Nonresident** estates or trusts: Enter on Schedule NR, line 7, Column A.

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   DATE ESTATE OR TRUST CREATED

[   ]   [   ]
SIGNATURE OF PREPARER OTHER THAN FIDUCIARY   DATE

[   ]   [   ]   [   ]
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
If payment is <u>not</u> enclosed, mail to: Maine Revenue Services, P.O. Box 1064, Augusta, ME 04332-1064
Write the employer identification number of the estate or trust on the check. DO NOT SEND CASH.

FORM 1041ME, page 3 - *Enclose with your Form 1041ME*

ESTATE/ TRUST EIN ⎵⎵ - ⎵⎵⎵⎵⎵⎵⎵

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

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 **nonresident** & "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.

SCHEDULE 3 - Credit for Income Tax Paid to Another Jurisdiction

1 Maine taxable income from Form 1041ME, page 1, line 3 .... 1 _____ **.00**

2 Income taxed by (_____ other jurisdiction) included in line 1 .... 2 _____ **.00**

3 Percentage of income taxed by other jurisdiction (divide line 2 by line 1) .... 3 _____ **%**

4 Limitation of credit:
   a   Form 1041ME, page 1, line 4 $_____ multiplied by _____% on line 3 above .... 4a _____ **.00**

   b   Income taxes paid to other jurisdiction net of tax credits .... 4b _____ **.00**

5 Allowable credit: line 4a or 4b, whichever is less. Enter here and on Form 1041ME, Schedule A, line 5 .... 5 _____ **.00**

Special instructions for taxpayers who claim credit for income tax paid to more than one other jurisdiction:
Credit for each jurisdiction must be computed separately. Use a separate Schedule 3 for each jurisdiction. Add the results together and enter total on Schedule A, line 5.