

## WORKSHEET FOR DETERMINING ESTATE FILING REQUIREMENT for Deaths Occurring in 2017

Federal gross estate (actual or pro forma federal Form 706, part 2, line 1).1. \$\_\_\_\_\_ 1. 2. 3. 4. 5. \_\_\_ NO Is line 4 greater than \$5,490,000? YES NO YES Is the answer to line 5 yes? Form 706ME must be filed NO Is there property included in YES the estate that is located in Statement 700-SOV may be filed Maine for which a lien release is desired? NO No Maine form or statement is necessary