99

2018 FORM 1041ME - INCOME TAX RETURN FOR RESIDENT AND NONRESIDENT ESTATES AND TRUSTS

For calendar year 2018 or tax year beginning in 2018

Tax period Amended Return (mm-dd-yyyy) 2018 to Estate/Trust/QFT EIN (do not enter / or -) Name of Estate or Trust (as it appears on federal Form SS-4) 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 Decedent's estate Bankruptcy estate Qualified Funeral Trust (QFT) Qualified entity (check (enter decedent's SSN) Enter QFT EIN in space above **Disability Trust** (Chapter 7) one box): Bankruptcy estate Simple Trust Complex Trust ESBT (S Portion Only) Pooled Income (Chapter 11) Check the boxes that apply: Nonresident estate or trust Initial return Final return Resident estate or trust .00 .00 Maine taxable income (resident estate or trust - line 1 plus or minus line 2. .00 Maine income tax (from tax table on page 2 of instructions)......4 .00 Adjustments to tax (from Schedule A, line 19).....5 .00 .00 7. Tax payments: a. Maine income tax withheld (attach Form W-2, W-2G, 1099-R or 1099ME).....7a .00 b. 2018 estimated tax payments (including real estate withholding tax payments) and extension payments7b .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 DUE8a .00 **b.** Enter **PENALTY** for underpayment of estimated tax (attach Form 2210ME) (Check here if you checked the box on Form 2210, line 17..... .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 OVERPAYMENT9 .00 10. Overpayment to be CREDITED **REFUNDED**......10b to next year's estimated tax. 10a .00 .00 REFUND DEPOSITED DIRECTLY TO YOUR CHECKING ACCOUNT (\$20,000 or less). SEE INSTRUCTIONS. Check this box if this 10c. Routing Number refund will go to an account outside the

10d. Checking Account Number

United States.....

FORM 1041ME, page 2 - Enclose with your Form 1041ME



ESTATE/TRUST EIN

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

ADDITIONS — Income exem a Income from municipal and		1a		.00						
b Net Operating Loss Adjustment (attach schedule)						.00				
c Maine Public Employees F	Retirement System Contribu	1c		.00						
d Qualified Business Income	e Deduction Add-back (see i	1d		.00						
e Bonus Depreciation Add-b	eack (see instructions)	1e		.00						
f Maine Capital Investment	Credit Bonus Depreciation A	1f		.00						
g Other. (See instructions) (A	Attach worksheet(s))	1g		.00						
h Total additions (add lines 1	1a through 1g)			1h		.00				
SUBTRACTIONS — Income										
a U.S. Government Bond int	terest included in federal tax	able income.		2a		.00				
b Social Security and Railroa	ad Retirement Benefits inclu	ıded in federa	Il taxable income (see instru	ctions)2b		.00				
c Interest from Maine Municip										
federal taxable income d Maine Public Employees F			naid during 2018 which have			.00				
			paid during 2010 which hav			.00				
e Bonus Depreciation and S	Section 179 Recapture (see	nstructions)		2e		.00				
f Medical Marijuana Busines	ss Expenses (see instruction	ns)		2f		.00				
g Net Operating Losses Disa	allowed for federal tax purpo	oses (see inst	ructions)	2g		.00				
h Other. (See instructions) (A	Attach worksheet(s))			2h		.00				
i Total Deductions (add lines	s 2a through 2h)			2i		.00				
Net Fiduciary Adjustment (subtract line 2i from line 1h — see instructions [may be a negative amount])3 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.										
illiu ,	nother person to discuss this re	eturn with Main	e Revenue Services?	Yes (complete	the following).	No.				
Party Designee Designee's name		Phone no. ()	Personal Ider	tification number					
Under penalties of perjury, I declare that complete. Declaration of preparer (other				e best of my knowle	dge and belief they are	true, correct, and				
SIGNATURE OF FIDUCIARY OR OFFI	ICER REPRESENTING ESTATE OR T	RUST	DATE	DAT	FE ESTATE OR TRUST C	REATED				
SIGNATURE OF PREPARER OTHER	THAN FIDUCIARY		DATE							
PRINT PREPARER'S NAME If payment is el	nclosed, mail to: Maine Revenue	e Services, P.O.	PREPARER'S PHONE NUMBER Box 1065, Augusta, ME 04332-		EPARER'S SSN OR PTIN					



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									
Name B = beneficiary E/T = estate or trust	Share of income (copy from federal return)	3. Percent	4. State of domicile	5. Social security number/EIN of beneficiaries	Maine-source income allocated to nonresident & "Safe Harbor" resident beneficiaries				
(a) B-	\$	%			\$				
(b) B-	\$	%			\$				
(c) B-	\$	%			\$				
(d) B-	\$	%			\$				
(e) B-	\$	%			\$				
(f) E/T-	\$	%							
(a) 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	00
2	Income taxed by (other jurisdiction) included in line 12	00
3	Percentage of income taxed by other jurisdiction (divide line 2 by line 1)	%
	Limitation of credit: a Form 1041ME, page 1, line 4 \$ multiplied by% on line 3 above4a	00
	b Income taxes paid to other jurisdiction net of tax credits	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.