



WORKSHEET FOR DETERMINING ESTATE FILING REQUIREMENT for Deaths Occurring in 2010

1. Federal gross estate (pro forma Form 706, part 2, line 1).....1. \$ _____
2. Adjusted taxable gifts (pro forma Form 706, part 2, line 4)2. \$ _____
3. Maine elective property.....3. \$ _____
4. Total (line 1 plus lines 2 and 3)..... 4. \$ _____

