



WORKSHEET FOR DETERMINING ESTATE FILING REQUIREMENT for Deaths Occurring in 2012

1. Federal gross estate (actual or pro forma federal Form 706, part 2, line 1). 1. \$ _____
2. Adjusted taxable gifts (federal Form 706, part 2, line 4) 2. \$ _____
3. Total (line 1 plus line 2) 3. \$ _____
4. Does the estate contain any Maine qualified terminable interest property or Maine elective property? 4. ___ YES ___ NO

