

**APPLICATION OF PERSONAL REPRESENTATIVE  
FOR DETERMINATION OF MAINE ESTATE TAX AND FOR DISCHARGE OF PERSONAL LIABILITY FOR  
ANY DEFICIENCY IN MAINE ESTATE TAX SUBSEQUENTLY FOUND TO BE DUE**

Decedent information:

Name: First \_\_\_\_\_ MI \_\_\_\_\_ Last \_\_\_\_\_

Social security number: \_\_\_\_\_ - \_\_\_\_\_ - \_\_\_\_\_ Date of death: \_\_\_\_/\_\_\_\_/\_\_\_\_

Address: Street \_\_\_\_\_

City \_\_\_\_\_ State \_\_\_\_\_ ZIP code \_\_\_\_\_

Maine resident: \_\_\_\_\_ Nonresident: \_\_\_\_\_

Personal representative information:

Name: First \_\_\_\_\_ MI \_\_\_\_\_ Last \_\_\_\_\_

Social security number: \_\_\_\_\_ - \_\_\_\_\_ - \_\_\_\_\_ Telephone:(\_\_\_\_) \_\_\_\_\_ - \_\_\_\_\_

Address: Street \_\_\_\_\_

City \_\_\_\_\_ State \_\_\_\_\_ ZIP code \_\_\_\_\_

E-mail \_\_\_\_\_

Date Maine estate tax return was filed: \_\_\_\_/\_\_\_\_/\_\_\_\_

Federal return filed? Yes \_\_\_\_\_ No \_\_\_\_\_

If not, please state why no federal return has been filed:

1. Gross estate federal filing threshold not met \_\_\_\_\_
2. Other \_\_\_\_\_

Required supporting documentation attached to this application? Yes \_\_\_ No \_\_\_

I certify all Maine estate tax in respect of the above-named decedent has been paid in full, together with any applicable interest and penalty accrued to the date of my signature below, and further, I request a discharge from personal liability for any deficiency in Maine estate tax subsequently found to be due. Under penalties of perjury, I declare that I have examined this application, and to the best of my knowledge and belief the information contained herein is true, correct and complete.

Signature: \_\_\_\_\_ Date: \_\_\_\_/\_\_\_\_/\_\_\_\_

I, the State Tax Assessor, hereby certify:

1. That the Maine estate tax liability, including any applicable interest and penalty, in respect of the above-named decedent determined to be due has been paid; and
2. That the personal representative listed above in the capacity as personal representative, but not the estate or others in possession of estate assets, is hereby discharged from personal liability for any deficiency in Maine estate tax, with any interest and penalty thereon, subsequently found to be due in respect of the above named decedent.

Signature: \_\_\_\_\_ Date: \_\_\_\_/\_\_\_\_/\_\_\_\_

Return to:  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Mail this application to:  
Maine Revenue Services  
Income/Estate Tax Division  
P.O. Box 1064  
Augusta, Maine 04332-1064

## INSTRUCTIONS

For Maine estate tax purposes, final federal determination generally means that a federal estate closing letter has been received. See 36 M.R.S. §§ 4071 & 4111. If a Maine estate tax return (Form 706ME) has not yet been filed, the return must be filed with the Certificate of Application of Personal Representative for Determination of Maine Estate Tax and for Discharge of Personal Liability for Any Deficiency in Maine Estate Tax Subsequently Found to Be Due (“Application”) or filed with Maine Revenue Services on the date due.

Attach a copy of the final federal determination of federal estate tax liability. If the estate is not taxable for federal purposes and no federal return is filed, please explain and state that no final federal determination was issued. If the final federal determination is received after the original Maine return is filed and changes of any item result in additional estate tax liability, an amended Maine return is required showing all changes made by the IRS.

Maine Revenue Services (“MRS”) will notify the personal representative of any estate tax liability and the interest on that amount within one year of the date the application is filed, or, if the application is made before the return is filed, within one year of date the Maine estate tax return is filed. Once the personal representative pays that liability, MRS will issue the completed application.

The discharge of personal liability only applies to the personal representative listed on this application in his or her capacity as personal representative for the estate of the decedent. Issuing the completed application does not release the personal representative from any other tax liability or responsibility to the State of Maine. No person other than the personal representative in his or her capacity as personal representative is released from personal liability. The estate of the decedent, any other fiduciary and those in possession of estate assets, remain liable for any estate tax later determined to be due.

If not previously notified by MRS, the personal representative’s personal liability will be discharged one year after the return is filed or this application is received, whichever is later. This discharge relates to the liability as a personal representative and does not cover a liability as beneficiary.

If you would like this discharge mailed to someone other than the personal representative listed on page 1, complete the “Return to:” area at the bottom left corner of the form.

For more information, see 36 M.R.S. §§ 4066 & 4106, MRS Rules 601 & 603.