

# 2006 INCOME TAX RETURN FOR RESIDENT AND NONRESIDENT ESTATES AND TRUSTS

For calendar year 2006 or tax year beginning in 2006



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FORM 1041ME

Tax period      /      / 06 to      /      /       Amended Return

NAME OF ESTATE OR TRUST (AS IT APPEARS ON FEDERAL FORM SS-4) <hr/> NAME and TITLE of FIDUCIARY or TRUSTEE <hr/> ADDRESS OF FIDUCIARY (NUMBER AND STREET) <hr/> CITY STATE ZIP CODE <hr/>	ESTATE/TRUST EIN <hr/> FIDUCIARY SSN OR EIN (do not enter / or -) <hr/> CONTACT PERSON <hr/> TELEPHONE NUMBER <hr/>
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**Type of entity:** (check one box)

<input type="checkbox"/> Decedent's estate	<input type="checkbox"/> Qualified Funeral Trust	<input type="checkbox"/> Bankruptcy estate — (Chapter 7)
<input type="checkbox"/> Simple Trust	<input type="checkbox"/> ESBT (S Portion Only)	<input type="checkbox"/> Bankruptcy estate — (Chapter 11)
<input type="checkbox"/> Complex Trust		<input type="checkbox"/> Pooled income fund

Check the boxes that apply:  Resident estate or trust  Nonresident estate or trust  Initial return  Final return

1. <b>Federal taxable income</b> (nonresident estates and trusts, skip to line 3).....1	_____	_____	_____	.00
2. <b>Fiduciary Adjustment: Resident estates and trusts only.</b> (See instructions) .....2	_____	_____	_____	.00
3. <b>Maine taxable income</b> (resident estate or trust - line 1 plus or minus line 2. Nonresident estate or trust - Schedule NR, line 9, column B).....3	_____	_____	_____	.00
4. <b>Maine income tax</b> (from tax table on page 12 of instructions).....4	_____	_____	_____	.00
5. <b>Adjustments to tax</b> (from Schedule A, line 18).....5	_____	_____	_____	.00
6. <b>Adjusted Maine income tax</b> (line 4 plus or minus line 5).....6	_____	_____	_____	.00
7. <b>Tax payments:</b> a. Maine income tax withheld (attach Form W-2, W-2G, 1099-R or 1099ME).....7a	_____	_____	_____	.00
b. 2006 Estimated tax payments (include real estate withholding tax payments and extension payments).....7b	_____	_____	_____	.00
c. Total Payments (add lines 7a and 7b).....7c	_____	_____	_____	.00
8. a. If line 6 is greater than line 7c, enter <b>TAX BALANCE DUE</b> .....8a	_____	_____	_____	.00
b. Enter <b>PENALTY</b> for underpayment of estimated tax (attach Form 2210ME) (Check here if you checked the box on Form 2210, line 17).....8b	<input type="checkbox"/>	_____	_____	.00
c. <b>TOTAL AMOUNT DUE</b> (add lines 8a and 8b).....8c	_____	_____	_____	.00
9. If line 7c is greater than line 6, enter <b>OVERPAYMENT</b> .....9	_____	_____	_____	.00
10. Overpayment to be:				
a. <b>CREDITED</b> to next year's estimated tax 10a	_____	_____	.00	
b. <b>REFUNDED</b> .....10b	_____	_____	_____	.00

**Third Party Designee** Do you want to allow another person to discuss this return with Maine Revenue Services?  Yes (complete the following).  No.  
 Designee's name \_\_\_\_\_ Phone no. ( ) \_\_\_\_\_ Personal Identification number \_\_\_\_\_

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements and to the best of my knowledge and belief they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

**X** \_\_\_\_\_  
 SIGNATURE OF FIDUCIARY OR OFFICER REPRESENTING ESTATE OR TRUST DATE \_\_\_\_\_

**X** \_\_\_\_\_  
 SIGNATURE OF PREPARER OTHER THAN FIDUCIARY DATE \_\_\_\_\_

PRINT PREPARER'S NAME PREPARER'S PHONE NUMBER PREPARER'S SSN OR PTIN



**File return with:** Maine Revenue Services, PO Box 9108, Augusta, Maine 04332-9108  
**Enclose check payable to:** TREASURER, STATE OF MAINE. Write the employer identification number of the estate or trust on the check. DO NOT SEND CASH

Office Use Only



**SCHEDULE 1 - FIDUCIARY ADJUSTMENT**

(Enter combined amounts for both the beneficiaries and the estate or trust)

**1 ADDITIONS** — Income exempt from federal income tax, but taxable by Maine law:

a Income from municipal and state bonds, other than Maine..... 1a \_\_\_\_\_ .00

b Net Operating Loss Recovery Adjustment (attach schedule)..... 1b \_\_\_\_\_ .00

c Maine State Retirement Contributions ..... 1c \_\_\_\_\_ .00

d Domestic Production Activities Deduction Add-back (see instructions)..... 1d \_\_\_\_\_ .00

e IRC § 179 Expense Add-back (see instructions)..... 1e \_\_\_\_\_ .00

f Other. List \_\_\_\_\_ (see instructions)..... 1f \_\_\_\_\_ .00

g Total additions (add lines 1a through 1f) ..... **1g** \_\_\_\_\_ .00

**2 DEDUCTIONS** — Income exempt from Maine income tax, but taxable by federal law:

a U.S. Government Bond interest included in federal taxable income ..... 2a \_\_\_\_\_ .00

b Social Security and Railroad Retirement Benefits included in federal taxable income (see instructions)..... 2b \_\_\_\_\_ .00

c Interest from Maine Municipal General Obligation & Private Activity Bonds included in federal taxable income ..... 2c \_\_\_\_\_ .00

d Maine State Retirement System Pick-Up Contributions paid during 2006 which have been previously taxed by the state ..... 2d \_\_\_\_\_ .00

e Federal Work Opportunity Credit/Federal Empowerment Zone Credit Deduction ..... 2e \_\_\_\_\_ .00

f Bonus Depreciation and IRC § 179 Recapture (see instructions)..... 2f \_\_\_\_\_ .00

g Other. List \_\_\_\_\_ (see instructions)..... 2g \_\_\_\_\_ .00

h Total Deductions (add lines 2a through 2g)..... **2h** \_\_\_\_\_ .00

**3 Net Fiduciary Adjustment** (subtract line 2h from line 1g — see instructions [may be a negative amount]) ..... **3** \_\_\_\_\_ .00

**Resident** estates or trusts: Multiply line 3 by Schedule 2, Column 3, line f. Enter result on page 1, line 2.

**Nonresident** estates or trusts: Multiply line 3 by Schedule 2, Column 3, line f. Enter result on Schedule NR, line 7, Column A.

**SCHEDULE 2 — ALLOCATION OF FEDERAL INCOME AND MAINE-SOURCE INCOME**

1. Name B = beneficiary E/T = estate or trust	2. Share of income (copy from federal return)	3. Percent	4. State of domicile	5. Social security number/EIN of beneficiaries	6. Maine-source income allocated to <b>nonresident</b> beneficiaries
(a) B-	\$	%			\$
(b) B-	\$	%			\$
(c) B-	\$	%			\$
(d) B-	\$	%			\$
(e) B-	\$	%			\$
(f) E/T-	\$	%			\$
(g) 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 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..... 1 \_\_\_\_\_ .00

2 Income taxed by ( \_\_\_\_\_ other jurisdiction) included in line 1 ..... 2 \_\_\_\_\_ .00

3 Percentage of income taxed by other jurisdiction (divide line 2 by line 1)..... 3 \_\_\_\_\_ %

4 Limitation of credit:

a Form 1041ME, page 1, line 4 \$ \_\_\_\_\_ multiplied by \_\_\_\_\_ % on line 3 above ..... 4a \_\_\_\_\_ .00

b Income taxes paid to other jurisdiction net of tax credits..... 4b \_\_\_\_\_ .00

5 Allowable credit: line 4a or 4b, whichever is less. Enter here and on Form 1041ME, Schedule A, line 4 ..... 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 one. Add the results together and enter total on Schedule A, line 4.