



# 2008 INCOME TAX RETURN FOR RESIDENT AND NONRESIDENT ESTATES AND TRUSTS

For calendar year 2008 or tax year beginning in 2008



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FORM 1041ME

Tax period      /      / 08 to      /      /       Amended Return

NAME OF ESTATE OR TRUST (AS IT APPEARS ON FEDERAL FORM SS-4) _____			ESTATE/TRUST EIN _____		
NAME and TITLE of FIDUCIARY or TRUSTEE _____			FIDUCIARY SSN OR EIN (do not enter / or -) _____		
ADDRESS OF FIDUCIARY (NUMBER AND STREET) _____			CONTACT PERSON _____		
CITY _____	STATE _____	ZIP CODE _____	TELEPHONE NUMBER _____		

**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

<b>1. Federal taxable income</b> (nonresident estates and trusts, skip to line 3).....1	_____ , _____ , _____	<b>00</b>
<b>2. Fiduciary Adjustment: Resident estates and trusts only</b> (see instructions).....2	_____ , _____ , _____	<b>00</b>
<b>3. 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	_____ , _____ , _____	<b>00</b>
<b>4. Maine income tax</b> (from tax table on page 12 of instructions).....4	_____ , _____ , _____	<b>00</b>
<b>5. Adjustments to tax</b> (from Schedule A, line 18).....5	_____ , _____ , _____	<b>00</b>
<b>6. Adjusted Maine income tax</b> (line 4 plus or minus line 5).....6	_____ , _____ , _____	<b>00</b>
<b>7. Tax payments:</b> a. Maine income tax withheld (attach Form W-2, W-2G, 1099-R or 1099ME).....7a	_____ , _____ , _____	<b>00</b>
b. 2008 Estimated tax payments (including real estate withholding tax payments and extension payments).....7b	_____ , _____ , _____	<b>00</b>
c. Total Payments (add lines 7a and 7b).....7c	_____ , _____ , _____	<b>00</b>
<b>8. a.</b> If line 6 is greater than line 7c, enter <b>TAX BALANCE DUE</b> .....8a	_____ , _____ , _____	<b>00</b>
<b>b.</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)..... <input type="checkbox"/> .....8b	_____ , _____ , _____	<b>00</b>
<b>c. TOTAL AMOUNT DUE</b> (add lines 8a and 8b).....8c	_____ , _____ , _____	<b>00</b>
<b>9.</b> If line 7c is greater than line 6, enter <b>OVERPAYMENT</b> .....9	_____ , _____ , _____	<b>00</b>
<b>10. Overpayment to be:</b>		
a. <b>CREDITED</b> to next year's estimated tax 10a _____ , _____ <b>.00</b>	b. <b>REFUNDED</b> .....10b	_____ , _____ , _____ <b>00</b>

**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:

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

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

c Maine Public Employees Retirement System Contributions ..... 1c \_\_\_\_\_ .00

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

e Bonus Depreciation and 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 and Airport Authority Bonds included in federal taxable income..... 2c \_\_\_\_\_ .00

d Maine Public Employees Retirement System Pick-Up Contributions paid during 2008 which have been previously taxed by the state..... 2d \_\_\_\_\_ .00

e Contributions to Qualified Tuition Programs - 529 Plans (see instructions) ..... 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

All estates or trusts: Multiply line 3 minus line 1d by Schedule 2, Column 3, line f. Add result to line 1d. **Resident** estates or trusts: Enter on page 1, line 2. **Nonresident** estates or trusts: Enter 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> & "Safe Harbor" resident 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 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..... 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.