



2009 INCOME TAX RETURN
FOR RESIDENT AND NONRESIDENT ESTATES AND TRUSTS

For calendar year 2009 or tax year beginning in 2009



99

0909100

FORM 1041ME

Tax period ____/____/09 to ____/____/____ Amended Return

NAME OF ESTATE OR TRUST (AS IT APPEARS ON FEDERAL FORM SS-4) _____			ESTATE/TRUST/QFT 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 (enter decedent's SSN) _____	<input type="checkbox"/> Qualified Funeral Trust (QFT) Enter QFT EIN in space above _____	<input type="checkbox"/> Simple Trust	<input type="checkbox"/> Bankruptcy estate — (Chapter 7)
		<input type="checkbox"/> Complex Trust	<input type="checkbox"/> Bankruptcy estate — (Chapter 11)
		<input type="checkbox"/> ESBT (S Portion Only)	<input type="checkbox"/> Pooled income fund

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

1. Federal taxable income (nonresident estates and trusts, skip to line 3).....1	_____ , _____ , _____	00
2. Fiduciary Adjustment: Resident estates and trusts only (see instructions).....2	_____ , _____ , _____	00
3. Maine taxable income (resident estate or trust - line 1 plus or minus line 2. Nonresident estate or trust - Schedule NR, line 9, column B).....3	_____ , _____ , _____	00
4. Maine income tax (from tax table on page 2 of instructions).....4	_____ , _____ , _____	00
5. Adjustments to tax (from Schedule A, line 18).....5	_____ , _____ , _____	00
6. Adjusted Maine income tax (line 4 plus or minus line 5).....6	_____ , _____ , _____	00
7. Tax payments: a. Maine income tax withheld (attach Form W-2, W-2G, 1099-R or 1099ME).....7a	_____ , _____ , _____	00
b. 2009 Estimated tax payments (including 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 TAX BALANCE DUE8a	_____ , _____ , _____	00
b. Enter PENALTY for underpayment of estimated tax (attach Form 2210ME) (Check here if you checked the box on Form 2210, line 17)..... <input type="checkbox"/> 8b	_____ , _____ , _____	00
c. TOTAL AMOUNT DUE (add lines 8a and 8b).....8c	_____ , _____ , _____	00
9. If line 7c is greater than line 6, enter OVERPAYMENT9	_____ , _____ , _____	00
10. Overpayment to be:		
a. CREDITED to next year's estimated tax 10a _____ , _____ .00		
b. REFUNDED10b _____ , _____ , _____		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:

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

b Net Operating Loss 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 Discharge of Indebtedness deferred for federal tax purposes 1f _____, _____ .00

g Other. List _____ (see instructions)..... 1g _____, _____ .00

h Total additions (add lines 1a through 1g) **1h** _____, _____ .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 2009 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 1h — see instructions [may be a negative amount]) **3** _____, _____ .00

All estates or trusts: Multiply line 3 by Schedule 2, Column 3, line f. **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 nonresident & "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.