

2015

MAINE REVENUE SERVICES  
ESTATE TAX STATEMENT OF VALUE FOR LIEN DISCHARGE  
FOR CERTAIN NONTAXABLE ESTATES



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700-SOV

Estate of:

<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>		
First Name	M.I.	Last Name	Date of Death:		
<input type="text"/>		<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Social Security Number (SSN)			MM	DD	YYYY
Residency Status:	<input type="checkbox"/> Resident	<input type="checkbox"/> Nonresident	State of Residency (abbreviate) <input type="text"/>		

If married/widow/widower, enter spouse's name:

And SSN:

**Personal Representative or Person in Possession of Decedent's Property:**

<input type="text"/>	<input type="text"/>	<input type="text"/>			
First Name	M.I.	Last Name			
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
SSN	Telephone Number		Fax Number		
<input type="text"/>					
Street Address					
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
City/Town	State	ZIP Code	Email Address		

**Authorized Representative:** If you would like to authorize a representative to act on your behalf, complete this section. Otherwise, sign and date at the bottom and mail to Maine Revenue Services.

Authorization is granted to the representative listed below to receive copies of confidential tax information related to this statement under 36 M.R.S. § 191 and to act as the estate's representative before Maine Revenue Services.

<input type="text"/>					
Firm Name (or preparer, if self-employed)					
<input type="text"/>	<input type="text"/>	<input type="text"/>			
Contact Person: First Name	M.I.	Last Name			
<input type="text"/>					
Contact Person Mailing Address					
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
City/Town	State	ZIP Code	Telephone Number		
<input type="text"/>			<input type="text"/>	<input type="text"/>	
Email Address			Fax Number		

I declare that the value of the Decedent's Maine gross estate is \$2 million or less. I understand that the Maine gross estate includes all property everywhere held by the decedent that is included in the federal gross estate plus Maine elective property and taxable gifts made within one year of death. Under penalties of perjury, I declare that I have examined this statement and to the best of my knowledge and belief it is true, correct and complete. Declaration of preparer is based on all information of which preparer has any knowledge.

<input type="text"/>		<input type="text"/>
Signature of Representative		Date
<input type="text"/>	<input type="text"/>	<input type="text"/>
Signature of Preparer or other than Personal Representative	Preparer's SSN or PTIN	Date
<input type="text"/>	<input type="text"/>	<input type="text"/>
Firm Name (or preparer if self-employed)	Preparer Address	Preparer Telephone Number

## ESTATE TAX STATEMENT OF VALUE FOR LIEN DISCHARGE FOR CERTAIN NONTAXABLE ESTATES

Mail this statement, along with a Certificate of Discharge of Estate Tax Lien to : MAINE REVENUE SERVICES  
PO BOX 1064  
AUGUSTA, ME 04332-1064

Maine tax law imposes an estate tax on the transfer of assets at the time of a person's death. While most estates are not taxable, Maine law places an automatic lien on the Maine property of all decedents. This statement is designed for certain nontaxable estates to request a release of the automatic lien.

You can use this statement for 2015 decedents if the value of the property in the federal gross estate plus gifts made by the decedent within one year of death plus Maine elective property is \$2 million or less, and if a federal estate tax return is not required. The gross estate includes all property everywhere held by the decedent. If the estate contains Maine qualified terminable interest property, Form 706ME must be filed. Attach a copy of this statement to a certificate of lien discharge to request a release of the lien on the decedent's property. For more information, including the Maine estate tax law and the Maine Estate Tax Guidance Document, see the estate tax page on the MRS web site at [www.maine.gov/revenue/incomeestate/estate](http://www.maine.gov/revenue/incomeestate/estate).

### GENERAL INSTRUCTIONS

A worksheet is included in the Maine Estate Tax Guidance Document. This worksheet is designed to assist you in estimating the value of the decedent's assets. If you think the estate's value is close to the \$2 million taxable threshold, you may want to consider filing Form 706ME and/or seeking the advice of an estate tax professional. **Note:** The estate's value must include all property in the U.S., even property that is located outside Maine.

An estate may be audited either before or after a lien discharge has been issued. The personal representative and beneficiaries are jointly liable for any tax due if MRS determines that a Maine estate tax liability exists.

On the Certificate of Discharge of Estate Tax Lien, enter the location and description of the property for which you would like the lien released. Generally, you will enter the name and address of the personal representative in the "Return to" box. Maine Revenue Services will mail the signed lien discharge to that address.

### SPECIFIC INSTRUCTIONS

**Residency status.** Check the box that corresponds to the residency of the decedent on the date of death. This may be different than the physical location of the decedent. If the decedent was not a resident of Maine, enter the state of residence. If the decedent was married or a widow/widower at the time of death, enter the name and social security number of the decedent's spouse.

**Personal representative or person in possession of decedent's property.** Enter in this section the information for the appointed personal representative of the decedent. A personal representative may also be called an executor. If more than one personal representative has been appointed, enter the information for one representative and attach a list containing information for all other representatives. If a personal representative has not been appointed enter the information for one person on this statement and attach a list containing information for all other persons in possession of property of the decedent.

**Authorized representative.** Complete this section only if you elect to have someone represent the estate for you. Generally, this authorized representative would be a tax professional who you hire and would like to communicate with MRS on your behalf. This section is optional. If you do not wish to name an authorized representative, skip this section and complete the signature area.