



**Maine Estate Tax, Form 706ME
Worksheet D - Credit for Estate Tax
Paid to Other Jurisdiction*
36 M.R.S. § 4103(2)**

Enclose this worksheet with Form 706ME.

You must also attach a copy of the estate tax return filed with the other jurisdiction.

Decedent Name: _____ SSN: _____

Name of other taxing jurisdiction: _____

1. Value of real or tangible personal property eligible for this credit and upon which an estate tax was paid to the other jurisdiction. 1. _____
2. Value of decedent's adjusted federal gross estate (Form 706ME, line 6). 2. _____
3. Divide line 1 by line 2. Calculate this amount to 6 decimal places 3. ____ . ____ _ _ _ _
4. Maine estate tax (Form 706ME, line 10 before application of this credit)..... 4. _____
5. Multiply line 4 by line 3 5. _____
6. Enter the amount of estate tax paid to the other jurisdiction on the real or tangible personal property eligible for this credit. 6. _____
7. **Credit for taxes paid.** Enter line 5 or line 6, whichever is less..... 7. _____
Subtract the amount on line 7 from the Maine estate tax (Form 706ME, line 10 before application of this credit) and enter the result on Form 706ME, line 10.

*For purposes of this credit, the term "estate tax paid to other jurisdictions" means constitutionally valid estate, inheritance, legacy or succession taxes paid by resident estates to another state (or equivalent jurisdiction).

This credit may be claimed if all of the following apply:

- the Maine estate tax return is for a resident decedent (the "Resident" box must be checked in Step 3 of Form 706ME);
- the estate tax paid to the other jurisdiction is with respect to the value of real or tangible personal property located in that jurisdiction in a trust, LLC or other pass-through entity;
- the value of the real or tangible personal property is included in the value of the decedent's intangible personal property subject to the Maine estate tax; and
- the other jurisdiction to which the tax is paid is a state of the United States, the District of Columbia, a possession or territory of the United States, a Canadian province or other political subdivision of a foreign country analogous to a state of the United States.

Special instructions for claiming credit for estate tax paid to more than one other jurisdiction: The credit for each jurisdiction must be computed separately. Use a separate worksheet for each jurisdiction. Print the name of the other jurisdiction in the space provided on line 6. Add the line 7 results together for all worksheets and subtract this total amount from the Maine estate tax calculated prior to the application of this credit and enter the result on Form 706ME, line 10.

Attach a copy of each worksheet to the Maine estate tax return. Include, on Form 706ME, line 6a, the value of real or tangible personal property in a trust, LLC or other pass-through entity that is taxed by the other jurisdiction.

Note: MRS may request additional information supporting the credit claimed before the return can be processed.