

**MAINE ESTATE TAX
FORM 706ME
WORKSHEET D**

Credit for Estate Tax Paid to Other Jurisdictions*
by Resident Estates

Enclose this worksheet with Form 706ME.

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

*For purposes of this credit, the term “estate tax paid to other jurisdictions” means constitutionally valid estate, inheritance, legacy or succession taxes paid 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 the other jurisdiction is with respect to the value of real or tangible personal property located in that jurisdiction and held in a pass-through entity (trust, LLC, etc.);
- 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 not included in a Maine QTIP, 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.

WORKSHEET

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 Maine gross estate less Maine QTIP.
(Form 706ME, line 11 minus line 9) 2. _____
3. Divide line 1 by line 2. Calculate this amount to 6 decimal places 3. _____
4. Gross tax. (Form 706ME, line 15) 4. _____
5. Multiply line 4 by line 3..... 5. _____
6. Enter the amount of estate tax paid the other jurisdiction on the real or tangible personal property eligible for this credit. Name of the other jurisdiction 6. _____
7. Enter line 5 or line 6, whichever is less. Also enter this amount on Form 706ME, line 18.... 7. _____

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 enter the total on Form 706ME, line 18. **Attach a copy of each worksheet to the Maine estate tax return.** Include, on Form 706ME, line 2, the value of property held in a pass-through entity that is taxed by the other jurisdiction.