

WORKSHEET FOR DETERMINING ESTATE FILING REQUIREMENT

for Deaths Occurring in 2016

1.	Federal gross estate (actual or pro forma federal	Form 706, part 2, line 1).1. \$
2.	Taxable gifts (made within one year of death)	2. \$
3.	Maine elective property	3. \$
4.	Total (line 1 plus line 2 plus line 3)	4. \$
5.	Is a federal Form 706 required?	5YESNO
	Is line 4 gr	reater than \$5,450,000?
	YES	NO
	Form 706ME must be filed	YES Is the answer to line 5 yes?
l		NO
	Statement 700-S	Is there property included in the estate that is located in Maine for which a lien release is desired?
		NO
		No Maine form or statement is necessary