

WORKSHEET FOR DETERMINING ESTATE FILING REQUIREMENT for Deaths Occurring in 2020

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.	3. \$	
4.	Total (line 1 plus line 2 plus lin	e 3)	4. \$		
5.	Is a federal Form 706 required?		5.	YES NO	
		Is line 4 greater t	than \$5,800,000?		
	YES Form 706ME must be filed	•	NO YES	Is the answer to line 5 yes?	
		Statement 700-SOV m	ay be filed	NO Is there property included in the estate that is located in Maine for which a lien release	
			1	NO No Maine form or statement is necessary	