

Maine Revised Statutes
Title 36: TAXATION
Chapter 575: MAINE ESTATE TAX

§4066. DISCHARGE OF PERSONAL REPRESENTATIVE'S PERSONAL LIABILITY

If the personal representative makes a written application, accompanied by a copy of the final determination of the federal estate tax liability, if any, and other supporting documentation that the State Tax Assessor may require, to the assessor for determination of the amount of the tax and discharge of personal liability for that tax, the assessor, as soon as possible and in any event within one year after the making of the application, or if the application is made before the return is filed, then within one year after the return is filed, shall notify the personal representative of the amount of the tax and of any interest on that amount. The personal representative, on payment of that amount, is discharged from personal liability for any deficiency in tax subsequently found to be due and is entitled to a certificate of discharge. [2003, c. 673, Pt. D, §5 (AMD) .]

SECTION HISTORY

1981, c. 451, §7 (NEW). 2003, c. 673, §D5 (AMD).

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