

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

**§4071. EFFECT OF FEDERAL DETERMINATION**

**1. Final federal determination.** Except as provided in subsection 1-A, a final federal determination as to any of the following issues also determines the same issue for purposes of the tax under this chapter:

- A. The inclusion in the federal gross estate of any item of property or interest in property; [1981, c. 451, §7 (NEW).]
- B. The allowance of any item claimed as a deduction from the federal gross estate; or [2005, c. 622, §22 (AMD); 2005, c. 622, §33 (AFF).]
- C. [2005, c. 622, §33 (AFF); 2005, c. 622, §22 (RP).]
- D. [2005, c. 622, §33 (AFF); 2005, c. 622, §22 (RP).]
- E. For estates of decedents dying before January 1, 2003, the amount of the federal credit. [2003, c. 673, Pt. D, §8 (AMD); 2003, c. 673, Pt. D, §9 (AFF).]

[ 2007, c. 693, §28 (AMD) .]

**1-A. State determination of certain estates.** For deaths occurring on or after July 1, 2008 but before July 1, 2009, the State Tax Assessor is not bound by a final federal determination under subsection 1 if the assessor determines the issue for purposes of tax under this chapter within 2 years of the date the return was filed or the date the return is due, whichever is later.

For deaths occurring on or after July 1, 2009, the State Tax Assessor is not bound by a final federal determination under subsection 1 if the assessor determines the issue for purposes of tax under this chapter within one year of the date the return was filed or the date the return is due, whichever is later.

[ 2009, c. 213, Pt. E, §5 (AMD); 2009, c. 213, Pt. E, §6 (AFF) .]

**2. Meaning of final determination.** For purposes of this section, a final federal determination means:

- A. A decision by the United States Tax Court or a judgment, decree or other order by any court of competent jurisdiction which has become final; [1981, c. 451, §7 (NEW).]
- B. A final disposition by the United States Secretary of the Treasury or his delegate of a claim for a refund. The disposition shall be deemed to have occurred:
  - (1) As to items of the claim which are allowed, upon allowance of refund or upon disallowance of the claim by reason of offsetting items; and
  - (2) As to items of the claim which are disallowed, or as to items applied by the United States Secretary of the Treasury or his delegate as an offset against the claim, upon expiration of the time for instituting suit for refund with respect to those items, unless suit is instituted before the expiration of such time, or upon filing with the State Tax Assessor, a written statement that suit will not be instituted; [1981, c. 451, §7 (NEW).]
- C. A closing agreement made under the Code, Section 7121; [1981, c. 451, §7 (NEW).]
- D. An assessment pursuant to a waiver of restrictions on assessment, or a notification in writing issued by the United States Secretary of the Treasury or his delegate that the federal estate tax return has been accepted as filed, unless the personal representative notifies the State Tax Assessor that a claim for refund of federal estate taxes has been or will be filed; or [1981, c. 451, §7 (NEW).]

E. Any assessment pursuant to a compromise entered into by the personal representative and the United States Secretary of the Treasury or his delegate. [1981, c. 451, §7 (NEW).]

[ 1981, c. 451, §7 (NEW) .]

**3. Items entering computation of tax.** If there has been a final federal determination with respect to a decedent's federal estate tax, any item, but not its value, entering into the computation of the tax is deemed to have been the subject of the final federal determination, whether or not specifically adjusted thereby.

[ 2005, c. 622, §23 (AMD); 2005, c. 622, §33 (AFF) .]

#### SECTION HISTORY

1981, c. 451, §7 (NEW). 2003, c. 390, §21 (AMD). 2003, c. 673, §D8 (AMD). 2003, c. 673, §D9 (AFF). 2005, c. 622, §§22,23 (AMD). 2005, c. 622, §33 (AFF). 2007, c. 693, §§28, 29 (AMD). 2009, c. 213, Pt. E, §5 (AMD). 2009, c. 213, Pt. E, §6 (AFF).

---

The State of Maine claims a copyright in its codified statutes. If you intend to republish this material, we require that you include the following disclaimer in your publication:

*All copyrights and other rights to statutory text are reserved by the State of Maine. The text included in this publication reflects changes made through the Second Regular Session of the 127th Maine Legislature and is current through October 1, 2016. The text is subject to change without notice. It is a version that has not been officially certified by the Secretary of State. Refer to the Maine Revised Statutes Annotated and supplements for certified text.*

The Office of the Revisor of Statutes also requests that you send us one copy of any statutory publication you may produce. Our goal is not to restrict publishing activity, but to keep track of who is publishing what, to identify any needless duplication and to preserve the State's copyright rights.

PLEASE NOTE: The Revisor's Office cannot perform research for or provide legal advice or interpretation of Maine law to the public. If you need legal assistance, please contact a qualified attorney.
--