

Maine Revised Statutes
Title 36: TAXATION
Chapter 573: RECIPROCITY IN COLLECTION

§4043. FORM OF PROOF; FAILURE TO FILE

The proof required by section 4042 may be in the form of a certificate issued by the official charged with the administration of the death tax laws of the state of domicile. If proof is not filed as therein provided, the register of probate shall forthwith notify by mail the official of the state of domicile so far as is known to him: [1983, c. 480, Pt. A, §64 (AMD).]

1. Name, date of death and domicile. The name, date of death and last domicile of the decedent; [1983, c. 480, Pt. A, §64 (AMD) .]

2. Name and address of representative. The name and address of each personal representative; [1983, c. 480, Pt. A, §64 (AMD) .]

3. Value of estate. An estimate of the value of all the property of the estate; and [1983, c. 480, Pt. A, §64 (AMD) .]

4. Fact proof not filed. The fact that the personal representative has not filed the proof required in section 4042. [1983, c. 480, Pt. A, §64 (AMD) .]

The register shall attach to that notice a plain copy of the will and codicils of the decedent, if he died testate, or if he died intestate, a list of his heirs and next of kin so far as is known to the register. Within 60 days after the mailing of the notice, the official of the state of domicile may file with the Probate Court in this State a petition for an accounting in the estate. The official shall, for the purposes of this chapter, be a party interested for the purpose of petitioning for the accounting. If a petition is filed within the period of 60 days, the Probate Court shall decree an accounting, and upon that accounting being filed and approved shall decree the remission to the fiduciary appointed by the Probate Court of the state of domicile of the balance of the intangible personalty after the payment of creditors and expenses of administration in this State. [1983, c. 480, Pt. A, §64 (AMD).]

SECTION HISTORY
1983, c. 480, §A64 (AMD).

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