§4107. Tax due date; filing of return and payment of tax

1. Date due. Except as otherwise provided by this chapter, a return required by this section is due 9 months after the date of the decedent's death and any tax due under this chapter is due at the same time. Interest accrues on any amount of tax not paid by the due date.
[PL 2011, c. 380, Pt. M, §9 (NEW).]

2. Return required. The personal representative shall file a Maine estate tax return whenever:

A. The Code requires that a federal estate tax return be filed; or [PL 2011, c. 380, Pt. M, §9 (NEW).]

B. The federal gross estate, increased by the value of all taxable gifts as defined under the Code, Section 2503 made by the decedent during the one-year period ending on the date of the decedent's death and the value of Maine elective property, exceeds the Maine exclusion amount. [PL 2013, c. 331, Pt. C, §18 (AMD).]

The return must be in the form prescribed by the assessor, and it must be accompanied by a copy of the federal estate tax return, if any, and by other supporting documentation that the assessor may require.
[PL 2013, c. 331, Pt. C, §18 (AMD).]

3. No tax liability. In all cases where a Maine estate tax return is not required to be filed:

A. If the personal representative makes no election pursuant to section 4102, subsection 6, paragraph C, the personal representative, surviving joint tenant of real estate or any other person whose real estate might be subject to a lien for taxes pursuant to this chapter may at any time file with the assessor in the form prescribed by the assessor a statement of the value of the federal gross estate; and [PL 2011, c. 380, Pt. M, §9 (NEW).]

B. If the personal representative makes an election pursuant to section 4102, subsection 6, paragraph C, the personal representative shall make the election on a timely filed return. The return must be in the form prescribed by the assessor, and it must be accompanied by a copy of the federal estate tax return, if any, and other supporting documentation that the assessor may require, including documentation related to an election made pursuant to section 4102, subsection 6, paragraph C. [PL 2011, c. 380, Pt. M, §9 (NEW).]
[PL 2011, c. 380, Pt. M, §9 (NEW).]

SECTION HISTORY

PL 2011, c. 380, Pt. M, §9 (NEW). PL 2013, c. 331, Pt. C, §18 (AMD).

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