

STATE OF MAINE

_____ COUNTY PROBATE COURT

DOCKET NO. _____

ESTATE OF _____
DECEASED

**CERTIFICATE OF VALUE
RESIDENT AND NON-RESIDENT**

DATE OF DEATH: _____

The undersigned represents that, to the best of his or her knowledge and belief, the decedent left an estate consisting of the following mentioned items of property, the amount set opposite each being the **estimated** value thereof.

RESIDENT ESTATE: ANSWER ALL QUESTIONS BELOW.

NON-RESIDENT ESTATE: ANSWER ALL QUESTIONS EXCEPT NUMBER 3.

PROBATE ESTATE

- | | |
|--|----------|
| 1. Real Estate in Maine (net of mortgages)
(Do NOT include decedent's interest
as joint tenant.) | \$ _____ |
| 2. Tangible personal property in Maine | \$ _____ |
| 3. Intangible personal property (wherever located) ¹ | \$ _____ |
| 4. Total probate estate value (add Items 1-3) | \$ _____ |
| 5. Non-mortgage debts, funeral expenses, and costs of administration | \$ _____ |
| 6. Total net value of probate estate
(Subtract Item 5 from Item 4) | \$ _____ |

NON-PROBATE TAXABLE ESTATE

7. Fair market value (net of mortgages) of decedent's interest in Maine real estate included in taxable estate² \$ _____
8. Will a Federal Estate Tax Return be filed? YES NO
Will a Maine Estate Tax Return be filed? YES NO
If yes, the estimated Maine Estate Tax is \$ _____.
9. Has the personal representative deposited cash or collateral with an agency of this State, pursuant to statute, to secure performance of his or her duties? YES NO

I, _____, hereby acknowledge that I have read the foregoing report and that the statements therein contained are true and do correctly disclose the listed assets of the decedent named therein to the best of my knowledge and belief.

Dated _____

Signed _____
Applicant/Petitioner/Attorney

MAINE ESTATE TAX DUE

BOND REQUIREMENT

ACTION BY THE REGISTER OR JUDGE OF PROBATE:³

_____ Any Maine Estate Tax due appears to be reasonably secured by the lien upon real estate or by the deposit of cash or collateral by the personal representative in a financial institution in this State. NO ESTATE TAX BOND NEED BE FILED.

_____ An Estate Tax Bond in the amount of \$ _____ is required. No Letters of Authority shall issue until said bond is approved by this Court.

Dated: _____

Judge of Probate/Register of Probate

¹ Intangible personal property includes stocks, bonds, bank accounts, promissory notes, and similar "intangible" assets owned by the decedent both within and without the State of Maine. Do not include any such property owned by the decedent as a joint tenant.

² See 36 MRSA § 4072

³ See 36 MRSA § 4079. See also 18-A MRSA § 3-603.
Typed or Printed Name of Preparer

MARP