

# STATE OF MAINE

\_\_\_\_\_ COUNTY PROBATE COURT

DOCKET NO. \_\_\_\_\_

Estate of \_\_\_\_\_  
Decedent

CERTIFICATE OF VALUE  
FOR RESIDENT AND NON-RESIDENT  
ESTATES

Date of Decedent's Death: \_\_\_\_\_

The undersigned represents that, to the best of the undersigned's 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 joint-tenancy property)

2. Tangible Personal Property in Maine \$ \_\_\_\_\_

3. Intangible Personal Property (wherever located) \$ \_\_\_\_\_

4. **Total Probate Estate Value** \$ \_\_\_\_\_  
*Add lines 1, 2 & 3*

5. Non-mortgage debts, funeral expenses, and costs of administration \$ \_\_\_\_\_

6. **Net Value of Probate Estate** \$ \_\_\_\_\_  
*Subtract line 5 from line 4*

## NON-PROBATE TAXABLE ESTATE

7. Decedent's interest in Maine real estate included in gross taxable estate \$ \_\_\_\_\_  
(net of mortgages)<sup>1</sup>

8. Estate Tax Returns:

a. Will a Federal Estate Tax Return be filed?  YES  NO

b. 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 the Personal Representative's 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: \_\_\_\_\_

\_\_\_\_\_  
Applicant/Petitioner/Attorney

# MAINE ESTATE TAX DUE BOND REQUIREMENT

**ACTION BY THE REGISTER OR JUDGE OF PROBATE:<sup>2</sup>**

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 be issued until said bond is approved by this Court.

Dated: \_\_\_\_\_

\_\_\_\_\_  
Judge of Probate/Register of Probate

\_\_\_\_\_  
<sup>1</sup> 36 M.R.S. § 4112

<sup>2</sup> 36 M.R.S. § 4079. See also 18-C M.R.S. §§ 3-601 and 3-603.