

MAINE STATE LEGISLATURE

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CHAPTER 557

**DUTIES AND LIABILITIES OF ESTATE
REPRESENTATIVES**

Sec.

3581. Inventory of estate.

3582. Tax deducted before delivery.

3583. Information incomplete or withheld.

3584. Accounts not allowed until tax paid; exceptions.

§ 3581. Inventory of estate

Every executor, administrator or trustee shall within 3 months of the date of his appointment in addition to the inventory returned into the probate court file with the State Tax Assessor on blanks to be furnished by the State Tax Assessor, an inventory upon oath containing a complete list of all the property of the estate or trust within his knowledge except that the State Tax Assessor may, for cause, extend the time for filing said inventory. If he neglects or refuses to file said inventory, he shall be liable to a penalty of not more than \$500, and, on complaint of the State Tax Assessor, the judge of probate may remove him from his said trust.

R.S.1954, c. 155, § 25.

§ 3582. Tax deducted before delivery

An executor, administrator or trustee holding property subject to the tax imposed by chapters 551 to 567 shall deduct the tax therefrom or collect it from the legatee or person entitled to said property; and he shall not deliver property or a specific legacy subject to said tax until he has collected the tax thereon. An executor or administrator shall collect inheritance taxes due upon real property passing by inheritance or will, which is subject to said tax from the heirs or devisees entitled thereto, and he may be authorized to sell said real property in the manner prescribed by section 3687, if they refuse or neglect to pay said tax. An executor, administrator or trustee upon payment of any tax assessed under section 3634 or compromised under section 3635 shall, unless otherwise provided in the instrument creating the taxable interests, deduct the tax so paid from the whole property devised, bequeathed or given.

R.S.1954, c. 155, § 14.

§ 3583. Information incomplete or withheld

Whenever an executor, administrator, trustee or any person liable to taxation under chapters 551 to 567 refuses or neglects to furnish to the State Tax Assessor any information which in the opinion of the State Tax Assessor is necessary to the proper computation of taxes payable by such executor, administrator, trustee or person, after having been requested to do so, the State Tax Assessor shall certify such taxes at the highest rate at which they could in any event be computed.

R.S.1954, c. 155, § 31.

§ 3584. Accounts not allowed until tax paid; exceptions

Except as otherwise provided, no account of an executor, administrator or trustee showing any payment except debts, funeral expenses, expenses of administration and legacies or distributive shares wholly exempt from inheritance taxes shall be allowed by the probate court unless with the consent of the State Tax Assessor or unless such account shows, and the judge of said court finds, that all inheritance taxes already payable have been paid and that all taxes which may become due have been secured as provided. The certificate of the State Tax Assessor and his receipt for the amount of the tax therein certified shall be conclusive as to the payment of the tax, to the extent of said certification.

The fact that an estate may later become subject to a tax shall not prevent the allowance of an account if security has been given as provided in section 3636.

R.S.1954, c. 155, § 27.