

MAINE STATE LEGISLATURE

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May 29, 1940

The Attorney General

The State Auditor

In answer to Governor Barrows' memorandum of May 4th, requesting information regarding accounts receivable in this department, I am pleased to give you whatever information you need as to these matters in my department.

The Attorney General has the duty of ~~examining~~ examining and approving certificates of organization of corporations, and of granting excuse from the filing of annual returns and the payment of franchise taxes. The fee in each instance is \$5 payable at the time of approval or the granting of excuse. This is recorded in a book kept for that purpose, and at the end of each month deposit is made in the State Treasury for credit to the general funds of the State. For the Calendar year 1939, the total fees collected for approval was \$998; for excuse \$600 - a total of \$1598. There are no outstanding balances.

After each term of Probate Court in our sixteen counties, there is filed with the Inheritance Tax Division of this department a list of the appointments made of representatives of estates. Immediately upon receipt of the lists, docket sheets are prepared and card files made for same. Blanks are then forwarded to representatives of the estates for return of inventory, information and for copy of account when completed. If the inventory is not received when due, i.e. three months after date of appointment, notice is sent to the representative to file same, and this is followed up until the desired information is obtained. If it appears from the inventory and information furnished that no tax is due, a "no tax" waiver is issued to the representative of the estate.

The inheritance tax is due fifteen months after the date of death and unless a copy of the account has been received and the tax adjusted prior to one month before the due date of the tax, a tax notice is sent to the representative of the estate. Upon receipt of copy of the account, assessment of the inheritance tax is made and certificate issued showing the amount thereof. Certificates are made in triplicate (showing name of estate, residence of decedent and the county, together with the amount of tax and interest, if any, and the due date), the original being sent to the representative of the estate to be receipted when paid, the duplicate to remain in the files of the Inheritance Tax Division, showing date of payment, and the triplicate to go to the Treasurer's office with remittance, when received. If the tax is over due, interest is charged at the rate of ten per cent per annum.

When the amount of tax is received in the office of the Inheritance Tax Commissioner, a receipted certificate of the tax is forwarded to the representative of the estate, and the amount of same is sent to the Treasurer of State immediately with a certificate showing the amount of the tax and interest, if any.

At the end of the month the Treasurer submits a list of the estates and payment to the Inheritance Tax Division, by counties, showing the estates and the amount of tax received from each, which list is checked with the records in said division and the estates are then removed from the pending docket and placed on the closed files.

This is only a brief outline of the process of collecting the inheritance taxes, without going into the infinite details connected with it.

There are no outstanding balances recorded outside the department.

F. U. B.

P. B.— As noted in the second paragraph, it has been the custom of the office to deposit fees in the State Treasury at the end of each month. The amount accumulated each month being comparatively small, the practice of depositing these monthly instead of daily has been with the approval of the State Treasury office. If it seems advisable to your department to make these deposits at shorter intervals we would be very pleased to adopt any suggestion which you may make along these lines.

F.U.B.

FUB R