

Memorandum

To: Clients
From: Mulhern & Scott, PLLC
Date: October, 2011
Re: Increase in Maine Death Tax Exclusion

Effective January 1, 2013, the Maine state death tax exclusion will be **\$2M**. Currently, the exclusion is \$1M.

If you (i) are a Maine resident, or (ii) are not a Maine resident, but own real estate in Maine, and if you haven't been in to see us to discuss the Maine death tax, we recommend you set up an appointment to do so.