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**Illustration: Maine resident dies in 2006 with net estate worth \$2.5 million.
Utilize two (2) marital trusts for surviving spouse**

This trust is includable in the surviving spouse's estate for both Maine and federal estate tax purposes.



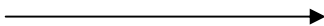
**Standard Marital Trust
\$500,000**

This trust is includable in the surviving spouse's estate for Maine estate tax purposes, but it is not included in the surviving spouse's estate for federal estate tax purposes.



**Maine Marital Trust
\$1 million**

This trust is exempt from both Maine estate tax and federal estate tax at second death.



**Credit Shelter Trust
\$1 million**

These two trusts use first decedent's federal exemption of \$2 million.

This trust uses first decedent's Maine exemption amount.