



Revenue Administration Division
P.O. Box 828
Annapolis, MD 21404-0828

DO NOT WRITE IN THIS AREA Reference Numbers Comptroller: _____ Register: _____

USE THIS AREA FOR DATE STAMPS

APPLICATION FOR REFUND OF MARYLAND ESTATE TAX TO BE PAID DIRECTLY TO THE REGISTER OF WILLS TAX-GENERAL ARTICLE, SECTION 13-906(B)

Estate of _____

Date of Death _____

Personal Representative(s) _____

I/we the undersigned do hereby request that the Comptroller of Maryland pay directly to the Register of Wills for _____ (county/city) this Maryland estate tax refund, which is to be applied against the inheritance tax due on the above estate, as certified by the Register of Wills in Section A of this application.

Affidavit of personal representative(s)

Under penalties of perjury, I (we) certify that the information submitted in this Application for Refund is true and correct to the best of my (our) knowledge, information and belief.

Date _____ Personal Representative _____

Date _____ Personal Representative _____

Date _____ Personal Representative _____

SECTION A	To Be Completed By Register of Wills:
	Certification of inheritance tax by the Register of Wills for _____ (county/city)
	1. Inheritance tax actually paid to date \$ _____
	2. Additional inheritance tax due by reason of accounting, billing, etc..... \$ _____
	Total..... \$ _____
Date _____ Signed _____	
	Register of Wills

SECTION B	To Be Completed By Personal Representative:
	1. Maryland estate tax paid to comptroller to date \$ _____
	2. Additional inheritance tax due to Register of Wills as certified in Section A, line 2 \$ _____
	3. Amount of Maryland estate tax to be refunded to Register of Wills (may not exceed line 1) \$ _____

DO NOT WRITE BELOW THIS LINE

Comptroller's Use Only

Comptroller's Reference
Refund Due \$ _____

_____ Audited by _____ Payment due date _____ Object code _____

INSTRUCTIONS

Form MET-2 ADJ is an application for refund of Maryland estate tax. It may be used when the personal representative(s) elects to direct the comptroller to pay the Maryland estate tax refund directly to the Register of Wills to be applied against inheritance tax due on an estate.

- The personal representative(s) completes the application, except for Section A and forwards the completed application to the Register of Wills to whom the inheritance tax is due.
- The Register of Wills completes Section A, certifying the balance of inheritance tax due and forwards the application to the Comptroller's Office - Estate Tax Unit.

Upon approval of the claim, the comptroller will process the Maryland estate tax refund payable to the Register of Wills and forward the payment to the appropriate Register of Wills Office. Notice will be sent to the estate's representative advising that payment has been made to the Register of Wills.

If the comptroller determines the claim is disallowed or for an incorrect amount, the estate's representative will be notified.

An amended Maryland estate tax return is not required to be filed with this refund application.