

WORKSHEET TO CALCULATE ESTIMATED CREDIT FOR STATE DEATH TAXES

1. Estimated taxable estate (line 3 from Section II) \$ _____
2. Less \$60,000 adjustment \$ (60,000.00)
3. Estimated Adjusted Taxable Estate \$ _____

Use Table B and lines 4 through 8 below to compute estimated Maximum Credit for State Death Taxes
from the Estimated Adjusted Taxable Estate

Table B—Computation of Maximum Credit for State Death Taxes							
(1) Adjusted taxable estate equal to or more than—	(2) Adjusted taxable estate less than—	(3) Credit on amount in column (1)	(4) Rate of credit on excess over amount in column (1)	(1) Adjusted taxable estate equal to or more than—	(2) Adjusted taxable estate less than	(3) Credit on amount in column (1)	(4) Rate of credit on excess over amount in column (1)
0	\$40,000	0	(Percent) None	2,040,000	2,540,000	106,800	(Percent) 8.0
\$40,000	90,000	0	0.8	2,540,000	3,040,000	146,800	8.8
90,000	140,000	\$400	1.6	3,040,000	3,540,000	190,800	9.6
140,000	240,000	1,200	2.4	3,540,000	4,040,000	238,800	10.4
240,000	440,000	3,600	3.2	4,040,000	5,040,000	290,800	11.2
440,000	640,000	10,000	4.0	5,040,000	6,040,000	402,800	12.0
640,000	840,000	18,000	4.8	6,040,000	7,040,000	522,800	12.8
840,000	1,040,000	27,600	5.6	7,040,000	8,040,000	650,800	13.6
1,040,000	1,540,000	38,800	6.4	8,040,000	9,040,000	786,800	14.4
1,540,000	2,040,000	70,800	7.2	9,040,000	10,040,000	930,800	15.2
				10,040,000	-----	1,082,800	16.0

4. Estimated gross federal tax using the estimated taxable estate including
gifts and Table A from the federal Form 706 instructions \$ _____
5. Unified Credit of \$345,800 less estimated adjustments \$ ()
6. Subtract line 5 from line 4 (do not enter less than zero) \$ _____
If line 6 is zero, STOP here. The estimated Maryland estate tax is zero.
Otherwise, continue to line 7.
7. Estimated state death tax credit. Calculate the credit using Table B above
and the **Estimated Adjusted Taxable Estate** \$ _____
8. Enter the lesser of line 6 or line 7. This is the estimated allowable federal credit
for state death taxes. Enter on line 5 in Section II of this application. \$ _____

INSTRUCTIONS FOR MET 1E
APPLICATION FOR EXTENSION OF TIME TO FILE THE
MARYLAND ESTATE TAX RETURN

An extension to file the Maryland estate tax return will generally be allowed for up to six months from the due date of the return. The Maryland filing extension must be requested on or before the statutory nine-month due date. An extension may be requested by completing the MET 1E form and forwarding it to the Comptroller of Maryland along with the following:

- Copy of the federal extension request, Form 4768, with attachments, if applicable
- Payment of the estimated Maryland estate tax, if any (or a request for an alternative payment schedule)

Mail to: Comptroller of Maryland
Revenue Administration Division – Estate Tax Section
P.O. Box 828
Annapolis, MD 21404-0828

Important: The granting of an extension of time to file the Maryland estate tax return does not change the due date for payment of the tax as provided by statute. As provided in Section 13-601(d) of the Tax-General Article, Annotated Code of Maryland, statutory interest will be due on any portion of the Maryland estate tax liability not satisfied by the nine-month due date. Late payments of either the estimated or balance due amounts may also be subject to late payment penalties as provided in Section 13-701 of the Tax-General Article, Annotated Code of Maryland.

Section I – Identification

- Complete all of the decedent information.
- Complete the application filer information if filed by someone other than the person responsible for filing the Maryland estate tax return. Include the full mailing address.
- Complete the information pertaining to the person(s) responsible for filing the Maryland estate tax return and paying the Maryland estate tax: This is the person(s) responsible for filing the federal estate tax return, or, if a federal estate tax return is not required, this is the person(s) responsible for paying the inheritance tax on property that passes from the decedent under Title 7, subtitle 2 of the Tax-General Article, Annotated Code of Maryland. Complete this section, including the full mailing address for each person responsible for filing the return. (Attach additional page if there are more than three persons.)
- Identify the jurisdiction in Maryland where the estate is probated, or, where the Maryland property is located if the estate is probated outside of Maryland.

Section II – Calculations

- Line 1 Estimated gross estate is the total asset value as determined under the Internal Revenue Code (IRC).
- Line 2 Estimated deduction is the amount allowable under the IRC. Note: for decedents dying after December 31, 2004, this is the allowable federal deductions **excluding the deduction for state death taxes**.
- Line 3 Estimated taxable estate – subtract line 2 from line 1.
- Line 4 Estimated taxable estate including adjusted taxable gifts is the total of the taxable estate above plus the adjusted taxable gifts from line 4 of the federal Form 706.
- Line 5 The estimated federal credit for state death taxes is the maximum allowable credit **without reduction** for the federal phase-out and repeal of this credit. See worksheet on the back of the application.
- Line 6 Determine the percentage that the Maryland property bears to the estimated total gross estate and report on this line. This will be 100 percent unless the gross estate includes property in more than one state, territory, etc.
- Line 7 Determine the estimated Maryland estate tax liability by multiplying line 6 times line 5.
- Line 8 Deduct only the inheritance tax that has actually been **paid** at the time of this filing. (Attach receipts)
- Line 9 Estimated Maryland estate tax – subtract line 8 from line 7. This is the amount that should be remitted with this form. If you are unable to remit this balance, see Administrative Release #30 for instructions on requesting an alternative payment schedule.

Continued on reverse side

INSTRUCTIONS FOR MET 1E
APPLICATION FOR EXTENSION OF TIME TO FILE THE
MARYLAND ESTATE TAX RETURN
(CONTINUED)

Part III – Verification

- The person responsible for filing the Maryland estate tax return must sign in Part III unless someone is filing this form on their behalf. If there is more than one person responsible for filing the return, only the signature of one is required.
- If the form is filed by someone other than the person responsible for filing the return, then the application filer must sign the extension request.

Approval: Written determination from the Comptroller will be sent to the application filer or to the person responsible for filing the return if application filer section is left blank. A copy of the approved federal Form 4768 will be required on or before the extended filing date of the Maryland estate tax return for those estates that requested a federal extension.



FOR ADDITIONAL INFORMATION:

call the Comptroller of Maryland at

410-260-7850 (Central Maryland)

1-800-MD TAXES (from elsewhere in Maryland)

from 8:00 a.m. to 5:00 p.m. eastern time.

E-mail: taxhelp@comp.state.md.us

WORLD WIDE WEB:

www.marylandtaxes.com

- forms and publications
- fill out the interactive Combined Registration Application online to register new business tax accounts
- see if you are among the owners of millions in unclaimed funds
 - tax regulations

FOR DEAF OR HARD-OF-HEARING:

TTY users call via Maryland Relay at 711 in Maryland
or 1-800-735-2258 from anywhere

TTY: 410-767-1967 (Baltimore Area)

If you need a reasonable accommodation for a disability,
please contact us before your visit.