

State of Maryland  
Comptroller of the Treasury  
**Revenue Administration Division**  
P.O. Box 828  
Annapolis, Maryland 21404-0828

*Do not write in this area*

Reference numbers:  
Comptroller \_\_\_\_\_  
Register \_\_\_\_\_

**Maryland Estate Tax Return**  
*Please print or type*

Original return

Amended return

**Section I**

**Decedent information:**

First name	Middle	Last name	Social security number
Address at date of death (no. and street)			
City	County	State	Zip code
Date of death		Due date of return (9 months after date of death)	

Extended due date of return (Attach copy of extension)

**Personal representative(s):** (Attach continuing schedule in same format, including signatures, if there are more than three personal representatives)

Name	Address (City, state, and zip code)	Social security number
Name	Address (City, state, and zip code)	Social security number
Name	Address (City, state, and zip code)	Social security number

**Attorney or contact person where correspondence should be sent:**

Name			
Address 1			
Address 2			
City	County	State	Zip code

**Section II**

**Affidavit of personal representative(s):**

Under the penalties of perjury, I (we) certify that the information submitted in this return is true, correct and complete to the best of my (our) knowledge, information and belief and the amounts entered on lines 1 through 9 are in conformity with the information given or to be given in the Federal Estate Tax Return or in conformity with final determination made by the IRS.

Signature	Date	Signature	Date
Signature	Date		

**Section III**

**Certification of register of wills:**

I, \_\_\_\_\_ Register of Wills for \_\_\_\_\_ hereby  
certify that Maryland inheritance taxes totaling \_\_\_\_\_ have been paid as of  
\_\_\_\_\_  
Signed \_\_\_\_\_  
Date \_\_\_\_\_ Register of Wills

Decedent's name

First

Middle

Last

Social security number

### Maryland Estate Tax Return

**Do not write in this area  
Comptroller's use only**

- 1. Total gross estate (from line 1, federal Form 706) \_\_\_\_\_
- 2. Deductions (from line 2, federal Form 706) \_\_\_\_\_
- 3. Taxable estate (from line 3, federal Form 706) \_\_\_\_\_
- 4. Adjusted taxable gifts (from line 4, federal Form 706) \_\_\_\_\_
- 5. Taxable estate after adding taxable gifts (from line 5, federal Form 706) \_\_\_\_\_
- 6. Federal tentative tax (from line 6, federal Form 706) \_\_\_\_\_
- 7. Allowable unified credit (from line 13, federal Form 706) \_\_\_\_\_
- 8. Maximum credit for state death taxes (from line 15, federal Form 706) \_\_\_\_\_
- 9. Net federal estate tax before credit for federal gift taxes, foreign taxes or taxes on prior transfers (from line 16, federal Form 706) \_\_\_\_\_

### Apportionment of State Death Tax Credit

If all property is located within Maryland, skip to line 12.

- 10. Percentage of Maryland estate to total gross estate (Schedule A, line 24) 

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 % 

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- 11. Maryland apportioned credit (line 10 times line 8) \_\_\_\_\_

- 12. Maryland estate tax liability (from line 8 or line 11, whichever is applicable) \_\_\_\_\_
- 13. a. Maryland inheritance tax paid \_\_\_\_\_
- b. Death tax paid to another state on assets also included in the Maryland estate \_\_\_\_\_
- c. Total ( \_\_\_\_\_ )
- 14. Net Maryland estate tax (line 12 minus line 13c) \_\_\_\_\_
- 15. a. Estimated tax previously remitted \_\_\_\_\_
- b. Maryland estate tax previously remitted (Amended Returns Only) \_\_\_\_\_
- c. Total ( \_\_\_\_\_ )
- 16. Interest charges \_\_\_\_\_
- 17. Penalty charges \_\_\_\_\_
- 18. Balance due \_\_\_\_\_
- 19. Amount of overpayment to be refunded **Refund** \_\_\_\_\_
- 20. Total amount due. **Pay in full when filing this return** \_\_\_\_\_

**Section IV**

Decedent's name

\_\_\_\_\_

First

Middle

Last

Social security number

### Schedule A

Use Schedule A to report the portion of the estate not subject to the Maryland estate tax. Attach Schedule A to Form MET1 using additional pages if necessary.

**For a Maryland decedent** - Itemize the **Real and Tangible Personal Property** included in the gross estate (line 1), having situs outside of Maryland and taxed by another authority.

**For a nonresident decedent** - Itemize the **Real and Tangible Personal Property** included in the gross estate (line 1), having situs in Maryland.

Item number	Property description and location	Value used in federal gross estate
	Total from additional pages	
20. Total .....		

### Computation of percentage of Maryland estate to federal gross estate

- 21. Gross estate (from line 1) .....
- 22. Portion of estate *not* subject to Maryland estate tax:
  - a. Maryland decedent (from line 20.) .....
  - OR
  - b. Nonresident decedent (line 1 minus line 20.) .....
- 23. Maryland estate (Subtract line 22a or 22b from line 21.) .....
- 24. Percentage of Maryland estate to total gross estate  
(line 23 divided by line 21) rounded to two decimal places .....   .   % Enter on line 10 of return.

**FORM  
MET 3**

## Maryland Estate Tax Remittance Form

(Mail this form and the tax due to the address at right.)

Comptroller of the Treasury  
P.O. Box 828  
Annapolis, Maryland 21404-0828

Decedent's name	Social security number
Maryland estate tax return will be filed with Register of Wills for:  <i>(Name of county or Baltimore City)</i>	Date of death
Name and address of contact person	Amount remitted  \$

# Instructions - Page 1 of MET 1

Indicate whether return is an “original” filing or an “amended” return.

**Section I** Enter *all* the information concerning the decedent.

**Section II** Enter the information concerning *all* personal representatives.  
Enter the information to indicate where correspondence should be sent. This is the individual the Comptroller will contact if additional information is required or if a deficiency/refund notice is necessary. The personal representatives will be contacted only in the event the individual listed does not respond or if this is not completed. All personal representatives must sign and date the return.

**Section III** This section will be completed by the Register of Wills.

# Instructions - Page 2 of MET 1

**Section IV** Computation of Maryland estate tax:

**Lines 1-9** Complete lines 1 through 9 by transferring the appropriate amounts from the federal estate tax return, Form 706.

**Lines 10-11** Apportionment of state death tax credit:  
If the gross estate on line 1 includes only Maryland property, skip to line 12.  
If the gross estate on line 1 includes Maryland property and property located outside the state of Maryland, complete Schedule A first. Then enter on line 10 the percentage of Maryland estate from line 24 on Schedule A. Multiply line 10 by line 8 and enter on line 11. Attach Schedule A to Form MET1.

**Line 12** If the gross estate includes only Maryland property, enter the amount from line 8. If the gross estate includes property in Maryland and outside the state, enter the amount from line 11. The amount reported on line 12 is the Maryland estate tax liability. This amount must be paid by the due date shown on page 1 to avoid interest and penalty.

**Line 13 a** Enter the total Maryland inheritance tax *paid* to the Register of Wills.

**b** Enter the portion of any death tax paid to another state or territory on property included in the Maryland estate shown on line 23 of Schedule A. You must provide evidence of payment of this tax and attach your computation of this credit.

**c** Add lines 13a and 13b and enter the total.

**Line 14** Subtract line 13c from line 12 and enter the difference. If the difference is less than zero, enter zero.

**Line 15 a** Enter the total of any payments remitted as estimated payments with a filing extension, or payments remitted in advance of the filing of the return.

**b** Enter the total Maryland estate tax paid with previously filed returns for which a receipt has been received.

**c** Add lines 15a and 15b and enter the total.

**Line 16** Interest is assessed on any portion of the Maryland estate tax liability (line 12) that is not satisfied by the statutory due date on page 1 of the return. Request Administrative Release #14 for the current interest rates. Interest is calculated from the due date to the date of payment.

**Line 17** Late payment penalty of 10% is assessed on any portion of the net Maryland estate tax (line 14) that is not satisfied by the statutory due date on page 1 of the return. A 25% non-compliance penalty is assessed for failure to comply with a notice and demand letter within the time prescribed.

**Lines 18-20** Net lines 14, 15c, 16 and 17 and enter the total. If the total is a balance due, enter on line 20 and remit to the Comptroller with the remittance advice form. If the total is an overpayment, enter on line 19 the amount refundable. This may not exceed the total amount previously paid to the Comptroller.

# MARYLAND ESTATE TAX RETURN

## General Instructions

### Who must file Form MET 1

The person responsible for filing the federal estate tax return (Form 706) shall file a Maryland estate tax return (Form MET 1) provided that a federal estate tax return is required for the estate of a decedent who at the time of death was:

1. A resident of the State of Maryland *or*
2. A nonresident of the State of Maryland whose estate includes any interest in real or tangible personal property located in Maryland.

### Where to file the return

The person responsible for filing the federal estate tax return shall file the Maryland estate tax return with the Register of Wills of the county in which the Maryland estate is being administered. If the decedent was a resident of Baltimore City, the Maryland estate tax return should be filed with the Register of Wills of Baltimore City. In the case of a nonresident decedent, the return should be filed with the Register of Wills in the county where the Maryland property is located. The Register of Wills shall certify as to the amount of inheritance tax paid and will forward the return to the Comptroller.

### When to file the return

The Maryland estate tax return shall be filed nine months after the date of death of the decedent.

### Extension of time to file

The Comptroller may grant an extension of time to file the Maryland estate tax return, provided the Internal Revenue Service grants a filing extension for the federal estate tax return. A written request should be made to the Comptroller on or before the statutory due date and should include a copy of the federal extension request (Form 4768) and remittance of the estimated Maryland estate tax. Request Administrative Release #4 for additional instructions.

### When and where to pay the tax

The amount of tax due as shown on the Maryland estate tax return is payable to the Comptroller of the Treasury at the same time the return is due to be filed with the Register of Wills. The check should be mailed directly to the Comptroller of the Treasury, Revenue Administration Division, P.O. Box 828, Annapolis, Maryland 21404-0828, with the Remittance Form MET 3. The Comptroller may allow an alternative payment schedule for the Maryland estate tax in the form of a payment deferral or installment payment plan. Request Administrative Release #30 for specific procedures.

### Interest, penalties and liens

Interest will accrue at the statutory rate on unpaid Maryland estate tax from the due date of the return to the date of actual payment. Request Administrative Release #14 for current rates. Penalties are provided by statute:

1. For failure to pay the tax when due - 10%;
2. For failure to comply with notice and demand - 25%.

Unpaid tax, interest and penalties become subject to lien in favor of the state upon all property and rights to the property belonging to the estate.

### Reporting of adjustments

Additional Maryland estate tax resulting from the final determination of the federal estate tax shall be reported in an amended return (Form MET 1) to be filed with the Register of Wills with whom the original return was filed. Any additional tax, interest and penalties shall be paid to the Comptroller of the Treasury at the same time or times at which the federal estate tax is payable.

### Refund of excess payment

If the final federal estate tax paid results in a decrease in the Maryland estate tax due, the personal representative(s) of the estate shall file an amended return (Form MET 1) with the Register of Wills. Refunds shall be paid by the Comptroller as provided in Section 13-901, Tax-General Article.

### Forms request

For forms, instructions and Administrative Releases #4, #14 or #30 contact:

Comptroller of the Treasury  
Revenue Administration Division  
Estate Tax Unit  
P.O. Box 828  
Annapolis, Maryland 21404-0828  
Telephone: 410-974-3850  
Forms-by-FAX: 410-974-FAXX (3299)  
E-Mail: taxhelp@comp.state.md.us