

The State of Maryland
Comptroller of the Treasury
Revenue Administration Division
Estate Tax Unit
P.O. Box 828
Annapolis, MD 21404-0828

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 \_\_\_\_\_

Personal Representative(s) \_\_\_\_\_

I (we) the undersigned do hereby request that the Comptroller of the Treasury 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 ..... \$ \_\_\_\_\_

Interest from \_\_\_\_\_ 19\_\_ to \_\_\_\_\_ 19\_\_ ..... \$ \_\_\_\_\_

Total refund ..... \$ \_\_\_\_\_

List number \_\_\_\_\_ Audited by \_\_\_\_\_

\_\_\_\_\_ List number \_\_\_\_\_ Receipt date \_\_\_\_\_ Payment due date \_\_\_\_\_ Object code \_\_\_\_\_

# Instructions

Form MET-2ADJ 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.