



USE THIS AREA FOR DATE STAMPS

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

APPLICATION FOR EXTENSION OF TIME TO FILE THE MARYLAND ESTATE TAX RETURN

To be used for decedents dying after December 31, 2018.

Please print or type.

Attach a copy of the signed federal Form 4768, including attachments, if applicable. Make check payable to the Comptroller of Maryland. Send payment and this form to the address above.

SECTION I

Decedent information:

Form fields for decedent information: First name, Middle name, Last name, Social Security number, Address at date of death, City, County, State, ZIP code, Date of death, Due date of return, Requested extension date, Jurisdiction of Probate.

Application Filer Information:

Form fields for application filer information: Name, Address line 1, Address line 2, City, County, State, ZIP code.

Person(s) responsible for filing the Maryland estate tax return:

Attach continuing schedule in same format, including signatures, if there are more than three persons responsible for filing the return.

Form fields for persons responsible for filing: Name, Complete mailing address, Social Security number (repeated for up to three persons).

SECTION II

Estimated Tax Calculation:

Estimated Tax Calculation table with 12 rows and columns for description, amount, and percentage.

SECTION III

Signature and Verification:

Under the penalties of perjury, I certify that I have examined this form, including schedules and statements, and that these documents are true, correct and complete to the best of my knowledge, information and belief.

Signature and Date lines for person responsible for filing return and preparer.

Decedent information:

First name	Middle name	Last name	Social Security number
------------	-------------	-----------	------------------------

**WORKSHEET A
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 tax- able estate equal to or more than -	(2) Adjusted tax- able estate less than -	(3) Credit on amount in col- umn (1)	(4) Rate of credit on excess over amount in col- umn (1)	(1) Adjusted tax- able estate equal to or more than -	(2) Adjusted tax- able estate less than -	(3) Credit on amount in col- umn (1)	(4) Rate of credit on excess over amount in col- umn (1)
			(Percent)				(Percent)
0	\$40,000	0	None	2,040,000	2,540,000	106,800	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 \$1,945,800 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 7 in Section II of this application** \$ _____

Decedent information:

First name	Middle name	Last name	Social Security number
------------	-------------	-----------	------------------------

WORKSHEET B
TO BE COMPLETED BY THE DECEASED SURVIVING SPOUSE
PLANNING TO CLAIM AN UNUSED EXCLUSION AMOUNT ON THIS MET-1E.

Enter the name of the predeceased spouse: _____

Enter Social Security number of the predeceased spouse: _____

1. Maryland exclusion amount at time of death for the predeceased spouse.
2. Enter the tentative taxable estate amount for predeceased spouse
(MET-1 Section IV, Line 7 or Federal Form 706, Line 3a).
3. Subtract Line 2 from Line 1. Add this amount to the deduction on Line 5, Section II.
4. Multiple Line 3 by 40%.

1.	\$
2.	\$
3.	\$
4.	\$

Final as of 10/28/2024

**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 or up to one year if the person required to file the return is out of the country. The Maryland filing extension must be requested on or before the statutory nine-month due date. **Please note that a form MET 1E is not required to be filed if the estate is filing solely for the purpose of electing portability in accordance with Maryland Tax General article 7-305(c).** 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. Complete this section, including the full mailing address for each person responsible for filing the return. (Attach additional pages if there are more than three persons.)

Section II – Calculations

- Line 1 Estimated augmented gross estate is the federal gross estate from line 1 of federal Form 706, plus the value of property for which a Maryland QTIP election was previously made on a form MET 1 filed for the estate of the decedent's predeceased spouse.
- Line 2 Estimated deductions are the deductions allowable under the federal estate tax (other than the deduction for state death taxes) plus the deductions for a Maryland QTIP election made in the current return.
- 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. Calculate estimated federal tax on this amount using Table A from the federal Form 706 instructions.
- Line 5 Line 5 Subtract \$5,000,000 plus the DSUE Calculated on Worksheet B, if applicable.
- Line 6 Multiply the amount of line 5 by 16% (.16) to obtain the estimated limit on Maryland estate tax.
- Line 7 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 A on the application.

Line 8 Determine the percentage that the Maryland property bears to the estimated total augmented gross estate and report on this line. This will be 100 percent unless the augmented gross estate includes property in more than one state, territory, etc.

Line 9 Multiply line 7 by line 8.

Line 10 Determine the estimated Maryland estate tax liability by entering the lesser of line 6 or line 9.

Line 11 Deduct only inheritance tax that has actually been paid at the time of this filing.

Line 12 Estimated Maryland estate tax- subtract line 11 from line 10. 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.

Section 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.

Portability of the Maryland Deceased Spousal Unused Exclusion (DSUE): Portability provides that any unused basic exclusion amount that remains at the death of the last deceased spouse (called the "deceased spousal unused exclusion amount") may be used by the surviving spouse, in addition to the surviving spouse's own exclusion. The last deceased spouse is the most recently deceased person who was married to the surviving spouse at the time of the surviving spouse's death.

The DSUE amount can only be claimed by surviving spouses who die on or after January 1, 2019. The DSUE amount cannot exceed \$5,000,000 or the amount of the unused basic exclusion amount, whichever is less.

How to Calculate DSUE on Surviving Spouse's MET-1E: Complete Worksheet B. Add the amount from line 3 of this worksheet to \$5,000,000 and follow instruction for line 5 of this form.

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

For additional information, contact:

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

Phone: (410) 260-7850

E-mail: estatetaxhelp@marylandtaxes.gov

Website: www.marylandtaxes.gov