

## Article - Tax - General

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§7-305.1.

(a) This section does not apply to an amended estate tax return.

(b) (1) Subject to § 13-601 of this article, the Comptroller may extend the time to file an estate tax return up to 6 months, or if the person required to file the estate tax return is out of the United States, up to 1 year.

(2) An estate that is afforded a later due date for filing the federal estate tax return under the Internal Revenue Code shall be afforded the same later due date for filing the Maryland estate tax return.

(3) A request for an extension of time to file the Maryland estate tax return shall be filed on a form prescribed by the Comptroller.

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