

CHAPTER 202

(Senate Bill 156)

AN ACT concerning

Maryland Estate Tax – Filing of Returns

FOR the purpose of requiring that a Maryland estate tax return be filed with the Comptroller or the register of wills; requiring that an amended Maryland estate tax return be filed with the Comptroller instead of with the register of wills; altering a requirement that a register of wills certify to the Comptroller the amount of inheritance tax paid for certain decedents under certain circumstances; providing for the application of this Act; and generally relating to the Maryland estate tax.

BY repealing and reenacting, with amendments,
Article – Tax – General
Section 7–232, 7–305, and 7–306
Annotated Code of Maryland
(2004 Replacement Volume and 2008 Supplement)

SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND, That the Laws of Maryland read as follows:

Article – Tax – General

7–232.

Each register shall certify to the Comptroller the amount of inheritance tax paid for each decedent for whom a Maryland estate tax return is filed with the register **OR FOR WHOM THE REGISTER RECEIVES A REQUEST FOR THE CERTIFICATION FROM:**

- (1) **THE COMPTROLLER;**
- (2) **THE PERSONAL REPRESENTATIVE OF THE DECEDENT’S ESTATE; OR**
- (3) **ANY PERSON REQUIRED TO FILE A MARYLAND ESTATE TAX RETURN WITH REGARD TO PROPERTY PASSING FROM THE DECEDENT.**

7–305.

(a) If a federal estate tax return is required to be filed, the person responsible for filing the federal estate tax return shall complete, under oath, and file a Maryland estate tax return with the **COMPTROLLER OR THE** register 9 months after the date of the death of a decedent.

(b) If a federal estate tax return is not required to be filed but a federal estate tax return would be required to be filed if the applicable exclusion amount under § 2010(c) of the Internal Revenue Code were no greater than \$1,000,000, the person who would be responsible for filing the federal estate tax return shall complete, under oath, and file a Maryland estate tax return with the **COMPTROLLER OR THE** register 9 months after the date of the death of the decedent.

(c) (1) After a person files a Maryland estate tax return, the person shall file an amended Maryland estate tax return with the [register] **COMPTROLLER** if the Maryland estate tax liability is increased because of:

(i) a change in the federal gross estate, federal taxable estate, federal estate tax, or other change as determined under the Internal Revenue Code;

(ii) after-discovered property;

(iii) a correction to the value of previously reported property;

(iv) a correction to the amount of previously claimed deductions;

or

(v) any other correction to a previously filed return.

(2) **(I)** The amended return shall be filed within 90 days after the later to occur of the date of the event that caused the increase in the Maryland estate tax liability or the date on which the person required to file an amended Maryland estate tax return learned or reasonably should have learned of the increase in the Maryland estate tax liability.

(II) ON REQUEST, EACH REGISTER SHALL CERTIFY TO THE COMPTROLLER THE AMOUNT OF INHERITANCE TAX PAID FOR EACH DECEDENT FOR WHOM AN AMENDED MARYLAND ESTATE TAX RETURN IS FILED WITH THE COMPTROLLER.

7-306.

(a) Except as provided in § 7-307 of this subtitle, the person responsible for filing the Maryland estate tax return under § 7-305 of this subtitle shall pay the Maryland estate tax to the Comptroller no later than 9 months after the date of the death of the decedent.

(b) An extension of time to file the Maryland estate tax return granted by the Comptroller under § 7-305.1 of this subtitle does not extend the time for remitting the Maryland estate tax.

(c) If an amended Maryland estate tax return is filed pursuant to § 7-305(c) of this subtitle, the person responsible for filing the amended Maryland estate tax return shall pay the additional Maryland estate tax developed on the amended Maryland estate tax return to the Comptroller when the amended Maryland estate tax return is filed with the [register] **COMPTROLLER**.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 2009, and shall be applicable to all decedents dying after December 31, 2008.

Approved by the Governor, May 7, 2009.