

Claim for Refund of Tax Erroneously Paid

Section 1

Date _____

To: Register of Wills for _____ Estate # _____
City or County

In accordance with Section 13-901 of the Tax-General Article, Annotated Code of Maryland, application is hereby made by:

Name _____
Claimant

Address _____

for refund of \$ _____ erroneously paid to your office as:

Direct Inheritance tax Collateral Inheritance tax Penalty Tax on commissions of executors and administrators

Tax was paid due to administration of the estate of:

Date of Payment
of tax

Amounts

Name _____ \$ _____

Address _____

Date of death _____

Was a Federal Estate Tax Return (Form 706) filed? _____ Total payments \$ _____

Was a Maryland Estate Tax Return (MET 1) filed? _____ Correct amount \$ _____

(If federal return was filed, a Maryland return is also required.) Refund claimed \$ _____

Give reason for requesting refund, and other information pertinent to claim, below. Attach receipts for payments made.

In the event it is determined by the Comptroller of the Treasury that the payment of this refund or any portion thereof will result in additional Maryland Estate Tax, I, the undersigned, request the Register of Wills pay the inheritance tax refund (or portion thereof) directly to the Comptroller of the Treasury to be applied against the Maryland estate tax.

Claimant

Section 2

Approval of Claim

The facts set forth in the above claim have been verified by me and I hereby certify that the claimant is entitled to refund in the amount of _____ Dollars (\$ _____).

Date _____
Register of Wills

Section 3

Authorization for Refund

Annapolis, Maryland Authorization number _____

Date _____

Pursuant to the forgoing claim and approval thereof, authority is hereby granted to the above Register of Wills to refund out of any state funds in his/her hands the amount herein stated as erroneously paid by the claimant.

Comptroller of the Treasury

Instructions

This form is to be used when taxpayer requests a refund of taxes erroneously paid to Register of Wills.

- Section 1** Will be filled out by taxpayer in duplicate and submitted to the Register of Wills for processing.
- Section 2** Will be filled out by Register of Wills and sent to the comptroller for authorization, prior to refund, after all facts set forth in the claim have been verified and certified to by him/her.
- Section 3** Will be used by the state comptroller to either authorize or deny the claim filed.