

SCHEDULE B

Schedule B Use this schedule and worksheet to complete line 10, of the Maryland estate tax return if the decedent died after December 31, 2010 and before January 1, 2012

- 1. Maryland estate tax base (from line 7 Section IV of the Maryland Estate Tax Return) \$ _____
- 2. Less \$60,000 adjustment \$ (60,000.00)
- 3. Adjusted taxable estate (subtract line 2 from line 1) \$ _____

Complete lines 4-13 using tables A and B below to determine the allowable maximum credit for state death taxes for purpose of the Maryland estate tax.

Table A – Unified Rate Schedule

Column A Taxable amount over	Column B Taxable amount not over	Column C Tax on amount in column A	Column D Rate of tax on excess over amount in column A
			(Percent)
0	\$10,000	0	18
\$10,000	20,000	\$1,800	20
20,000	40,000	3,800	22
40,000	60,000	8,200	24
60,000	80,000	13,000	26
80,000	100,000	18,200	28
100,000	150,000	23,800	30
150,000	250,000	38,800	32
250,000	500,000	70,800	34
500,000		155,800	35

Table B – Computation of Maximum Credit for State Death Taxes

(1) Adjusted taxable estate equal to or more than –	(2) Adjusted taxable estate less than –	(3) Credit on amount in column (1)	(4) Rate of credit on excess over amount in column (1)	(1) Adjusted taxable estate equal to or more than	(2) Adjusted taxable estate less than	(3) Credit on amount in column (1)	(4) Rate of credit on excess over amount in column (1)
			(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