

Decedent information:

First name	Middle name	Last name	Social Security number

SCHEDULE B

Use this schedule and worksheet to complete line 10, of the Maryland estate tax return if the decedent died after December 31, 2017 and before January 1, 2019

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 table A from the Federal Form 706 Instructions and table B below to determine the allowable maximum credit for state death taxes for purpose of the Maryland estate tax.

(1)	(2)	(3)	(4)	(1)	(2)	(3)	(4)
Adjusted taxable estate equal to or more than -	Adjusted taxable estate less than -	Credit on amount in column (1)	Rate of credit on excess over amount in column (1)	Adjusted taxable estate equal to or more than	Adjusted taxable estate less than	Credit on amount in column (1)	Rate of credit on excess over amount in column (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. Enter line 7, Section IV from the Maryland estate tax return \$ _____
5. Enter line 4 from the federal Form 706, adjusted taxable gifts \$ _____
6. Add lines 4 and 5 \$ _____
7. Tentative federal tax on the amount on line 6 using Table A from the Federal Form 706 instructions \$ _____
8. Total gift tax payable, from line 7 of the federal Form 706 \$ _____
9. Gross federal estate tax - subtract line 8 from line 7 \$ _____
10. Allowable unified credit of \$1,545,800 reduced by any adjustments reported on line 10 of the federal Form 706. Do not use Unified Credit from federal Form 706. \$ _____
11. Subtract line 10 from line 9 (do not enter less than zero) \$ _____
If line 11 is zero, STOP here and enter zero on line 10 of the Maryland estate tax return. Otherwise, continue to line 12 of Schedule B.
12. Maximum credit for state death taxes. Calculate the credit using Table B above and the **Adjusted Taxable Estate** on line 3 of Schedule B and enter here \$ _____
13. Enter the lesser of line 11 or 12. This is the allowable maximum credit for state death taxes. **Enter on line 10 of the Maryland Estate Tax Return.** \$ _____