

SPOTLIGHT  
ON MARYLAND TAXES[Maryland Taxes](#)[Maryland Money](#)[Comptroller of Maryland](#)[Media Services](#)[Online Services](#)[Search](#)[Home](#)**What are the requirements for filing a Maryland estate tax return?**

Generally, a return is required for every estate whose federal gross estate, plus adjusted taxable gifts, plus property for which a Maryland Qualified Terminal Interest Property (QTIP) election which previously made on a Maryland estate tax return filed for the estate of the decedent's predeceased spouse, equals or exceeds \$1,000,000 and the decedent at the date of death was a Maryland resident or a nonresident but owned real or tangible personal property having a taxable situs in Maryland.

The gross estate includes all property, real or personal, tangible or intangible, wherever situated, in which the decedent had an interest. It includes such items as annuities, joint assets with right of survivorship, transfers made without adequate consideration, the includible portion of tenancies by the entirety, certain life insurance proceeds, and general power of appointment property, to name a few. **The value of the property must be based upon an appraisal from a Certified Appraiser.\***

The probate estate is property of the decedent owned individually or as tenants in common. Non-probate property is property that passes by the terms of the instrument under which it is held or by operation of law. As a reminder, the total gross estate for estate tax purposes includes probate and non-probate property. Refer to [§2031](#) of the Internal Revenue Code to determine the value of the gross estate.

**\*IRS also has specific requirements - publication 561**