



ATTENTION PREPARERS

For all Maryland estate tax return filings, please include the following attachments as applicable:

- **Death Certificate**
- **Letter of Administration**
- **Last Will & Testament** and any codicils thereto
- **Trust documents** where decedent was a grantor or possessed a power, beneficial interest, or trusteeship, including any amendments or restatements
- **Power of Appointment instruments**
- **Disclaimers**
- **Form 709 Gift Tax Return**, covering gifts within one year of the decedent's death
- **Date of death account statements** (bank, investment, retirement, etc.)
- **All Appraisals** used to value property included on Form 706 including, but not limited to, real property and collections of personal property valued at \$3,000 or more
- **Form 712, Life Insurance Statement**, for any policies of life insurance reported on Form 706, even if its value is not included in the estate
- **Proof of the extent, origin, and nature** of the decedent's interest and the interest(s) of the decedent's co-tenant(s) for any property reported on Schedule E, Part 2 at less than its full value
- **Detailed breakdown** of miscellaneous expenses with substantiating documentation
- **Date of death, mortgage statements**
- **Promissory Notes** and
- **Copies of any documents directing a charitable transfer** reported on Schedule O.

* * Failure to provide these documents with the return could lead to processing delays. * *

1/7/2026

