



# The Paley Rothman Blog

Paley Rothman shares this library of resources with clients and friends of the firm to help them stay ahead of legal and business developments and trends. Here, you will find helpful tips and tools written by our attorneys.

## **MD INHERITANCE TAX EXEMPTIONS – DOMESTIC PARTNERS**

The Maryland Code exempts from inheritance tax all property received by the spouse of a deceased Maryland resident. It also exempts property that passes from a decedent to or for the use of, among others, the decedent's children, grandchildren, the spouse of a child of the decedent, the spouse of a lineal descendant of a child of the decedent and the brother or sister of the decedent.