

(5) The amount of the "Maryland Estate Tax";

(6) The amount of interest, if any, paid on such "Federal Estate Tax," and the period covered by such interest, together with the amounts, if any, of any of said items theretofore paid.

The several Registers of Wills in this State shall certify to the Comptroller the amount due in each case, who shall forthwith pay over to the State Treasurer all moneys received; provided, however, that the said Comptroller shall retain in his hands at all times, such a sum as, in his judgment, shall be sufficient to enable him to pay promptly all claims for refunds as provided for in Sections 5 and 10 of this Article.

1929, ch. 275, sec. 5.

5. *Additional Assessment of Tax or Refund of Excess Payment.* If the amount of "Federal Estate Tax" shall, upon the final determination of the same, be increased or decreased as affecting an "Estate" the transfer of any part whereof is taxable hereunder subsequent to the payment of the "Maryland Estate Tax" the said "Maryland Estate Tax" imposed shall be changed accordingly. Any additional "Maryland Estate Tax" shall be payable at the same time or times at which the additional "Federal Estate Tax" is payable. In the event that there shall be a decrease in said "Federal Estate Tax," said "Executor" shall file with the Comptroller of the State of Maryland an affidavit in such form as is prescribed by said Comptroller, setting forth:

(a) The amount of "Federal Estate Tax" as originally computed;

(b) The amount of said "Federal Estate Tax" as revised and decreased;

(c) The amount of "Maryland Estate Tax" theretofore paid and date of payment;

(d) The amount of "Maryland Estate Tax" properly payable in view of such revision and decrease of "Federal Estate Tax."

With said affidavit shall also be filed:

(a) A certificate or other evidence from the Bureau of Internal Revenue showing the amount of "Federal Estate Tax" as so revised and decreased;

(b) A certified copy of the affidavit filed with the Register of Wills as provided in Section 4 of this Article;

(c) A duplicate receipt by said Register of Wills for the "Maryland Estate Tax" theretofore paid, showing date of payment;

(d) Such other evidence as said Comptroller may require in order to enable said Comptroller to determine the "Maryland Estate Tax" properly payable and the amount, if any, of any refund due.

Said Comptroller shall thereupon cause to be paid to said "Executor" from the fund retained by him, as provided in Section 4 of this Article, the amount of refund found to be due, together with interest thereon at the rate of six per centum (6%) from the date of payment of the "Maryland Estate Tax," and if the fund retained by the Comptroller shall be insufficient, the Comptroller shall retain from the next subsequent receipts of