

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 the "Maryland Estate Tax" such amount as will be necessary to make the said refund.

1929, ch. 275, sec. 6.

6. (Reimbursement of Persons Other Than Legal Representatives Paying Tax.) If the "Maryland Estate Tax" or any part thereof is paid by, or collected out of that part of the "Maryland Estate" passing to or in the possession of, any person other than the executor or administrator in his capacity as such, such person shall be entitled to reimbursement out of any part of the "Maryland Estate" still undistributed or to a just and equitable contribution by the persons whose interest in the "Estate" of the "Decedent" would have been reduced if the tax had been paid before the distribution of the "Maryland Estate," or whose interest is subject to equal or prior liability for the payment of taxes, debts, or other charges against the "Maryland Estate."