

“Decedent”; and the “Executor” shall pay the same to the Register of Wills of the city or county in which administration is had, or if none such, where the “Decedent” had his residence, and at the time of payment shall file with such Register an affidavit showing:

(1) The amount of the “Federal Estate Tax” before allowing the maximum credit for taxes of any of the kinds as provided in said Section 301 (b) of said “Revenue Act of 1926”;

(2) The proportion of “Non-Taxable Property” to the entire “Estate,” as referred to in Section 1 (h) of this Article;

(3) The amount of “State Taxes”;

(4) The amount of any additional taxes allowable in computing the “Federal Estate Tax” of the “Decedent”;

(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 account to the Comptroller for all moneys so collected monthly, who shall receipt therefor and forthwith pay over to the State Treasurer all moneys thus 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 Act.

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;