

(2) to all other legatees, except legatees (other than a surviving spouse) of pecuniary legacies not in trust, the balance of the income, less taxes, ordinary repairs and other expenses of management and operation relating to all other property from which the estate is entitled to income, the balance of interest accrued since the death of the decedent, and the balance of taxes imposed on income (excluding taxes on capital gains) which accrue during the period of administration, in proportion to their respective interests in the undistributed property of the estate computed at the times of distribution on the basis of inventory value.

(c) *Income to trustee.* Income received by a trustee under subsection (b) shall be treated as income of the trust.

7-305. *When to render accounts.*

(a) *Generally.* Accounts shall be rendered by the personal representative:

(1) within ~~seven~~ EIGHT months from the time notice is given pursuant to Section 7-103;

(2) within six months after the account referred to in paragraph (1) and within six months of each account thereafter until the estate is closed pursuant to Subtitle X;

(3) upon termination of his appointment, as provided in Part 3 of Subtitle VI;

(4) at such other times as may be ordered by the Court.

(b) *Extensions.* Upon written application of the personal representative stating substantial reasons for the request, the Court may extend the time for rendering an account to a specified date, for good cause shown.

7-306. *Failure to render account.*

Upon his failure to render an account or to file such account or certificate as required in this Part, a personal representative may be removed as provided in Section 6-306. In addition, he shall be liable to interested persons as provided in Section ~~7-404~~ 7-403.

7-307. *Payment of inheritance tax and tax on commissions.*

(a) *Generally.* Inheritance taxes due with respect to any distribution, and taxes on commissions, shall be paid by the personal representative to the Register. An inheritance tax due with respect to any legacy shall be paid at the time of accounting for its distribution. Failure to pay the inheritance tax when due or to make full disclosure of the information necessary to the Register's determination of the tax due may, unless good cause be shown to the contrary, subject a personal representative to reduction or forfeiture of commissions by the Court. The tax on commissions shall be due when the Court allows the commissions. Failure to pay the inheritance tax or the tax on commissions when due shall subject the personal representative's bond to liability therefor.

(b) *Personal representatives with extended powers.* A personal representative exercising extended powers under Section ~~7-402~~ who elects not to file an inventory or account with the Register shall