

7-304.

(b) Unless the will otherwise provides, income from the assets of a decedent's estate after the death of the testator and before distribution, including income from property used to discharge liabilities, shall be determined in accordance with the rules applicable to a trustee under Article 75B and shall be distributed as follows:

(1) To specific legatees, the income from the property to which they are entitled, respectively, less taxes, ordinary repairs and other expenses of management and operation relating to such property, and an appropriate portion of interest accrued since the death of the decedent and of taxes imposed on income (excluding taxes on capital gains) which accrue during the period of administration; I. IN THE EVENT THAT THE INCOME FROM THE PROPERTY TO WHICH SAID SPECIFIC LEGATEE IS ENTITLED II, II IS NOT SUFFICIENT TO PAY SAID TAXES, ORDINARY REPAIRS AND OTHER EXPENSES OF MANAGEMENT AND OPERATION RELATING TO SUCH PROPERTY, OR IF THERE BE NO INCOME, THEN SUCH EXPENSES IN EXCESS OF INCOME SHALL BE CHARGED TO AND PAID BY SUCH SPECIFIC LEGATEE IMMEDIATELY UPON WRITTEN DEMAND OF THE PERSONAL REPRESENTATIVE , OR AT THE OPTION OF THE SPECIFIC LEGATEE, CHARGED AGAINST ANY SHARE OF THE ESTATE TO WHICH THE LEGATEE MAY BE ENTITLED ; IF SAID SPECIFIC LEGATEE SHALL FAIL TO MAKE SUCH PAYMENT TO THE PERSONAL REPRESENTATIVE WITHIN FIFTEEN DAYS FROM THE DATE OF SUCH WRITTEN DEMAND THEREFOR, [ITHEN] THE PERSONAL REPRESENTATIVE SHALL HAVE FULL POWER AND AUTHORITY TO SELL AT EITHER PUBLIC OR PRIVATE SALE THE PROPERTY SO SPECIFICALLY BEQUEATHED TO SATISFY SUCH EXCESS CHARGES, TAXES AND EXPENSES ACCRUED THEREON; AND ANY PROCEEDS OF SUCH SALE IN EXCESS OF SUCH CHARGES, TAXES AND EXPENSES, INCLUDING EXPENSES OF SAID SALE, SHALL SUBSEQUENTLY BE DISTRIBUTED TO THE SPECIFIC LEGATEE IN FULL SATISFACTION OF THE RESPECTIVE SPECIFIC LEGACY. IN THE EVENT THAT THE PROCEEDS OF SUCH SALE SHALL BE INSUFFICIENT TO SATISFY SUCH CHARGES, TAXES AND EXPENSES INCIDENT TO THE SPECIFICALLY BEQUEATHED PROPERTY, THEN THE PERSONAL REPRESENTATIVE MAY PAY SUCH EXCESS EXPENSES, TAXES AND OTHER CHARGES OUT OF THE RESIDUARY ESTATE.

[18-104.

[Claims against a decedent's estate may be presented in the following manners:

(a) The claimant may deliver or mail to the personal representative a verified written statement of the claim indicating its basis, the name and address of the claimant and the amount claimed. If the claim is not yet due, the date when it will become due shall be stated. If the claim is contingent, the nature of the contingency shall be stated. If the claim is secured, the security shall be described. The failure of the claimant to comply with the foregoing or with the personal representative's reasonable requests for additional information may be, in the discretion of the court, a basis for disallowance of a claim.

(b) The claimant may file a verified written statement of the claim, substantially in the following form, with the register and deliver or mail a copy of the statement to the personal representative;]