

(4) AT THE OTHER TIMES ORDERED BY THE COURT.

(B) EXTENSIONS.

UPON WRITTEN APPLICATION OF THE PERSONAL REPRESENTATIVE, THE COURT FOR GOOD CAUSE SHOWN MAY EXTEND TO A SPECIFIED DATE THE TIME FOR RENDERING AN ACCOUNT.

REVISOR'S NOTE: This section presently appears as Art. 93, §7-305. The only changes are in style and language.

7-306. FAILURE TO RENDER ACCOUNT.

UPON FAILURE TO RENDER AN ACCOUNT OR TO FILE A CERTIFICATE AS REQUIRED, A PERSONAL REPRESENTATIVE MAY BE REMOVED AS PROVIDED IN §6-306. IN ADDITION, HE IS LIABLE TO INTERESTED PERSONS AS PROVIDED IN §7-403.

REVISOR'S NOTE: This section presently appears as Art. 93, §7-306. The only changes are in style and language.

7-307. PAYMENT OF INHERITANCE TAX AND TAX ON COMMISSIONS.

(A) GENERAL.

INHERITANCE TAXES WITH RESPECT TO A DISTRIBUTION AND TAXES ON COMMISSIONS SHALL BE PAID BY THE PERSONAL REPRESENTATIVE TO THE REGISTER. AN INHERITANCE TAX DUE IN CONNECTION WITH A LEGACY OF INTESTATE SHARE 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 [[DETERMINATION OF]] DETERMINATION BY THE REGISTER OF THE TAX DUE MAY SUBJECT A PERSONAL REPRESENTATIVE TO REDUCTION OR FORFEITURE OF COMMISSIONS BY THE COURT UNLESS GOOD CAUSE TO THE CONTRARY IS SHOWN. THE TAX ON COMMISSIONS IS DUE WHEN THE COURT ALLOWS THE COMMISSIONS. FAILURE TO PAY THE INHERITANCE TAX OR THE TAX ON COMMISSIONS WHEN DUE SUBJECTS THE BOND OF THE PERSONAL REPRESENTATIVE TO LIABILITY.

(B) CERTIFICATE OF PAYMENT.

UPON PAYMENT OF THE INHERITANCE TAXES OR TAXES ON COMMISSIONS AS DETERMINED BY THE REGISTER TO BE DUE, THE PERSONAL REPRESENTATIVE IS ENTITLED TO RECEIVE A CERTIFICATE RECITING THAT THE TAXES HAVE BEEN PAID. IF REQUESTED BY THE PERSONAL REPRESENTATIVE, THE CERTIFICATE SHALL SET FORTH IN DETAIL ITEMS OF REAL OR LEASEHOLD PROPERTY UPON WHICH THE INHERITANCE TAXES HAVE BEEN PAID. THE CERTIFICATE MAY BE FILED AMONG THE PERMANENT RECORDS