

(3) "PERSON" MEANS ANY INDIVIDUAL, PARTNERSHIP, ASSOCIATION, JOINT STOCK COMPANY, CORPORATION, GOVERNMENT, POLITICAL SUBDIVISION, GOVERNMENTAL AGENCY, OR LOCAL GOVERNMENTAL AGENCY.

(4) "PERSON INTERESTED IN THE ESTATE" MEANS ANY PERSON, INCLUDING A PERSONAL REPRESENTATIVE, GUARDIAN, OR TRUSTEE, ENTITLED TO RECEIVE, OR WHO HAS RECEIVED, FROM A DECEDENT WHILE ALIVE OR BY REASON OF THE DEATH OF A DECEDENT, ANY PROPERTY OR INTEREST THEREIN INCLUDED IN THE DECEDENT'S TAXABLE ESTATE.

(5) "STATE" MEANS ANY STATE, TERRITORY, OR POSSESSION OF THE UNITED STATES, THE DISTRICT OF COLUMBIA, OR THE COMMONWEALTH OF PUERTO RICO; AND

(6) "TAX" MEANS THE FEDERAL ESTATE TAX AND THE MARYLAND ESTATE TAX AND INTEREST AND PENALTIES IMPOSED IN ADDITION TO THE TAX.

(B) PERSONS AMONG WHOM TAX TO BE APPORTIONED.

THE TAX SHALL BE APPORTIONED AMONG ALL PERSONS INTERESTED IN THE ESTATE. THE APPORTIONMENT SHALL BE MADE IN THE PROPORTION THAT THE VALUE OF THE INTEREST OF EACH PERSON INTERESTED IN THE ESTATE BEARS TO THE TOTAL VALUE OF THE INTERESTS OF ALL PERSONS INTERESTED IN THE ESTATE. THE VALUES USED IN DETERMINING THE TAX SHALL BE USED FOR THAT PURPOSE.

(C) PROCEDURE FOR DETERMINING APPORTIONMENT.

(1) THE COURT SHALL DETERMINE THE APPORTIONMENT OF THE TAX. IF THERE ARE NO ADMINISTRATION PROCEEDINGS, THE COURT OF THE COUNTY WHEREIN THE DECEDENT WAS DOMICILED AT DEATH SHALL DETERMINE THE APPORTIONMENT OF THE TAX UPON THE APPLICATION OF THE PERSON REQUIRED TO PAY THE TAX.

(2) IF THE COURT FINDS THAT IT IS INEQUITABLE TO APPORTION INTEREST AND PENALTIES IN THE MANNER PROVIDED IN THIS SECTION BECAUSE OF SPECIAL CIRCUMSTANCES, IT MAY DIRECT APPORTIONMENT THEREON IN THE MANNER IT FINDS EQUITABLE.

(3) THE EXPENSES REASONABLY INCURRED BY ANY FIDUCIARY AND BY ANY OTHER PERSON INTERESTED IN THE ESTATE IN CONNECTION WITH THE DETERMINATION OF THE AMOUNT AND APPORTIONMENT OF THE TAX SHALL BE APPORTIONED AS PROVIDED IN SUBSECTION (B) AND CHARGED AND COLLECTED AS A PART OF THE TAX APPORTIONED. IF THE COURT FINDS THAT IT IS INEQUITABLE TO APPORTION THE EXPENSES AS PROVIDED IN SUBSECTION (B), IT MAY DIRECT APPORTIONMENT THEREOF EQUITABLY.