

income payable to a trustee but withheld by the payor in compliance with any revenue law.

(c) Accounting from July 1, [1972] 1976, whether or not the trust was in existence at that time, commissions are payable at the end of each year upon the fair value of the corpus or principal held in trust at the end of each year as follows:

(1) [One third] FOUR TENTHS of one percent on the first \$250,000,

(2) [One fifth] ONE FOURTH of one percent on the next \$250,000,

(3) [One eighth] THREE TWENTIETHS of one percent on the next \$500,000, and

(4) [One twelfth] ONE TENTH of one percent upon any excess. Corpus commissions shall be paid out of and chargeable against the corpus.

If a trust terminates, with respect to all or any part of the corpus held in trust in the course of any year, the commission for that year shall be reduced or prorated according to the part of the year elapsed and the amount of corpus as to which the trust terminates, and be chargeable, for such part of a year (and with respect to any such part of the corpus) at such termination of the trust, upon the then value of the corpus.

(d) For selling real or leasehold property, a commission upon the proceeds of the sale is payable at the rate allowed by rule of court or statute to trustees appointed to make sales under decrees or orders of a court of equity in the county where the real or leasehold property is situated, or if the property is located outside Maryland, for selling similar property in the county where the trust is being administered. The commission is payable from the proceeds of the sale when collected.

(e) Upon the final distribution of any trust estate, or portion of it, an allowance is payable commensurate with the labor and responsibility involved in making the distribution, including the making of any division, the ascertainment of the parties entitled, the ascertainment and payment of taxes, and any necessary transfer of assets. The allowance is subject to revision or determination by any court of equity having jurisdiction. In the absence of special circumstances the allowance shall be equal to one half of one percent upon the fair value of the corpus distributed.

(f) In determining what is a single trust for the application of the rates provided in this section, all property held undivided under the terms of the will or