

(2) A SCHEDULE OF INCREASED RATES OF INCOME COMMISSIONS AND CORPUS COMMISSIONS ON ACCOUNTS HAVING A VALUE OF \$150,000 OR MORE MAY BE CHARGED BY A TRUSTEE WHOSE ACTIVITIES ARE SUBJECT TO STATE OR FEDERAL SUPERVISION OR WHO IS A MEMBER OF THE MARYLAND BAR AND WHO HAS:

(I) FILED A SCHEDULE OF THE INCREASED RATES OF COMMISSIONS WITH AN APPROPRIATE AGENCY; AND

(II) GIVEN NOTICE OF THE SCHEDULED RATES OR REVISIONS TO THE ASCERTAINED BENEFICIARIES OF THE AFFECTED TRUST; AND

(III) HAS RECEIVED ACKNOWLEDGEMENT OF THE RECEIPT OF THE NOTICE BY THE ASCERTAINED BENEFICIARIES.

(b) Accounting from July 1, [1976] 1981, whether or not the trust was in existence at that time, income commissions are

(1) 6 percent upon all income from real estate, ground rents, and mortgages collected in each year.

(2) 6 1/2 percent upon the first \$10,000 of all other income collected in each year, 5 percent upon the next \$10,000, 4 percent upon the next \$10,000, and 3 percent upon any remainder.

Income commissions shall be paid from and chargeable against income. Income collected includes any portion of income payable to a trustee but withheld by the payor in compliance with any revenue law.

(c) Accounting from July 1, [1976] 1981, 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) Four tenths of one percent on the first \$250,000,

(2) One fourth of one percent on the next \$250,000,

(3) Three twentieths of one percent on the next \$500,000, and

(4) 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