

(I) A CHANGE IN THE FEDERAL GROSS ESTATE, FEDERAL TAXABLE ESTATE, FEDERAL ESTATE TAX, OR OTHER CHANGE AS DETERMINED UNDER THE INTERNAL REVENUE CODE;

(II) AFTER-DISCOVERED PROPERTY;

(III) A CORRECTION TO THE VALUE OF PREVIOUSLY REPORTED PROPERTY;

(IV) A CORRECTION TO THE AMOUNT OF PREVIOUSLY CLAIMED DEDUCTIONS; OR

(V) ANY OTHER CORRECTION TO A PREVIOUSLY FILED RETURN.

(2) THE AMENDED RETURN SHALL BE FILED WITHIN 90 DAYS AFTER THE LATER TO OCCUR OF THE DATE OF THE EVENT THAT CAUSED THE INCREASE IN THE MARYLAND ESTATE TAX LIABILITY OR THE DATE ON WHICH THE PERSON REQUIRED TO FILE AN AMENDED MARYLAND ESTATE TAX RETURN LEARNED OR REASONABLY SHOULD HAVE LEARNED OF THE INCREASE IN THE MARYLAND ESTATE TAX LIABILITY.

7-305.1.

(A) THIS SECTION DOES NOT APPLY TO AN AMENDED ESTATE TAX RETURN.

(B) (1) SUBJECT TO § 13-601 OF THIS ARTICLE, THE COMPTROLLER MAY EXTEND THE TIME TO FILE AN ESTATE TAX RETURN UP TO 6 MONTHS, OR IF THE PERSON REQUIRED TO FILE THE ESTATE TAX RETURN IS OUT OF THE UNITED STATES, UP TO 1 YEAR.

(2) AN ESTATE THAT IS AFFORDED A LATER DUE DATE FOR FILING THE FEDERAL ESTATE TAX RETURN UNDER THE INTERNAL REVENUE CODE SHALL BE AFFORDED THE SAME LATER DUE DATE FOR FILING THE MARYLAND ESTATE TAX RETURN.

(3) A REQUEST FOR AN EXTENSION OF TIME TO FILE THE MARYLAND ESTATE TAX RETURN SHALL BE FILED ON A FORM PRESCRIBED BY THE COMPTROLLER.

7-306.

(A) Except as provided in § 7-307 of this subtitle, the person responsible for filing the [federal] MARYLAND estate tax return UNDER § 7-305 OF THIS SUBTITLE shall pay the Maryland estate tax to the Comptroller [when the Maryland estate tax return is filed with the register] NO LATER THAN 9 MONTHS AFTER THE DATE OF THE DEATH OF THE DECEDENT.

(B) AN EXTENSION OF TIME TO FILE THE MARYLAND ESTATE TAX RETURN GRANTED BY THE COMPTROLLER UNDER § 7-305.1 OF THIS SUBTITLE DOES NOT EXTEND THE TIME FOR REMITTING THE MARYLAND ESTATE TAX.

(C) IF AN AMENDED MARYLAND ESTATE TAX RETURN IS FILED PURSUANT TO § 7-305(C) OF THIS SUBTITLE, THE PERSON RESPONSIBLE FOR FILING THE AMENDED MARYLAND ESTATE TAX RETURN SHALL PAY THE ADDITIONAL MARYLAND ESTATE