

(I) CONDITIONS OF ELIGIBILITY; AND

DEFERRAL; OR

(II) 1. AMOUNT AND DURATION OF ANY PAYMENT

2. AMOUNT OF AND SCHEDULED TIME FOR ANY  
INSTALLMENT PAYMENTS.

(2) IF THE COMPTROLLER DENIES AN APPLICATION FOR AN ALTERNATIVE PAYMENT SCHEDULE, THE COMPTROLLER SHALL MAIL A NOTICE OF THE DENIAL TO THE APPLICANT.

(F) NOTICE TO REGISTER.

FOR EACH ALTERNATIVE PAYMENT SCHEDULE ALLOWED UNDER SUBSECTION (B) OF THIS SECTION, THE COMPTROLLER SHALL GIVE THE APPROPRIATE REGISTER NOTICE OF:

(1) THE GRANT;

(2) THE PROCEDURES AND GUIDELINES SPECIFIED UNDER SUBSECTION (E)(1) OF THIS SECTION; AND

(3) THE RESPONSIBILITIES OF THE REGISTER FOR RECEIPT OF PAYMENTS.

(G) TIME OF PAYMENT.

IF AN ALTERNATIVE PAYMENT SCHEDULE IS ALLOWED UNDER SUBSECTION (B) OF THIS SECTION, THE PERSON RESPONSIBLE FOR PAYING THE INHERITANCE TAX SHALL PAY THE TAX IN ACCORDANCE WITH THE SCHEDULE.

(H) PUBLICATION OF AVAILABILITY.

THE COMPTROLLER SHALL ADOPT PROCEDURES TO PROVIDE NOTICE ABOUT THE AVAILABILITY OF ALTERNATIVE PAYMENT SCHEDULES UNDER THIS SECTION.

REVISOR'S NOTE: Subsections (a) through (e)(1), (f), and (h) of this section are new language derived without substantive change from former Art. 81, § 176A(a) through (e) and (i)(2) and (3).

Subsection (e)(2) of this section is new language added to state expressly the requirement that the Comptroller mail a notice of denial to the applicant.

Subsection (g) of this section is new language added to state expressly who is responsible for paying the tax and the times at which it must be paid.

In subsection (b) of this section, the phrase "subject to § 13-601 of this article" is added as a general reference to the requirement to pay interest,