

Defined terms: "Comptroller" § 1-101
"Department" § 1-101 "Inheritance tax" § 1-101
"Property" § 1-101 "Register" § 7-101

7-222. RESERVED.

7-223. RESERVED.

PART IV. REPORTS AND INVENTORIES.

7-224. INFORMATION REPORT.

(A) IN GENERAL.

WITHIN 3 MONTHS AFTER THE GRANT OF LETTERS OF ADMINISTRATION, A PERSONAL REPRESENTATIVE SHALL PREPARE AND FILE WITH THE REGISTER WHO ISSUED THE LETTERS A WRITTEN REPORT THAT:

(1) IS MADE UNDER OATH;

(2) LISTS THE PROPERTY AS DEFINED IN § 7-201(D)(1)(II) AND (III) OF THIS SUBTITLE THAT PASSES FROM A DECEDENT; AND

(3) IF APPROPRIATE, STATES THAT THE PERSONAL REPRESENTATIVE DOES NOT HAVE KNOWLEDGE OF ANY PROPERTY OR TRANSFER OF PROPERTY REQUIRED BY ITEM (2) OF THIS SUBSECTION TO BE REPORTED.

(B) SUBSEQUENT REPORTS.

IF, AFTER FILING THE REPORT REQUIRED BY SUBSECTION (A) OF THIS SECTION, THE PERSONAL REPRESENTATIVE DISCOVERS AN OMISSION FROM THE REPORT, THE PERSONAL REPRESENTATIVE IMMEDIATELY SHALL REPORT THE OMITTED PROPERTY TO THE REGISTER.

REVISOR'S NOTE: This section is new language derived without substantive change from the first through fifth sentences of former Art. 81, § 155.

Subsection (a) of this section is revised to combine the former requirements for separate reports of property in which a less than absolute interest was held and transfers of property, in light of the former requirement that both reports be made at the same time and under oath.

In the introductory language of subsection (a) of this section, the requirement that the personal representative "prepare" the report is added for clarity.

In subsection (a)(1) of this section, the reference to § 7-201 is substituted for the former enumerations of types of property transfers, for clarity and brevity.