FOR AN ESTATE OF A NONRESIDENT DECEDENT, THE REGISTER SHALL COOPERATE WITH THE DOMICILIARY TAXING AUTHORITIES AND GIVE THEM ANY INFORMATION REQUESTED ABOUT THE ESTATE.

REVISOR'S NOTE: Subsection (a) of this section is standard language added to state expressly that the duties set forth in this section are not exclusive.

Subsection (b) of this section is new language derived without substantive change from the first sentence of former Art. 81, § 170.

Subsection (c) of this section is new language derived without substantive change from the third, fourth, and fifth sentences of former Art. 81, § 154(b) and the tenth sentence of (c).

Subsection (d) of this section is new language derived without substantive change from former Art. 81, § 172.

Subsection (e) of this section is new language derived without substantive change from the second sentence of former Art. 81, § 173.

In subsection (b)(1) of this section, the reference to the inventory "required under § 7-225 ... (e) of this subtitle" is added to encompass inventories of foreign personal representatives. This addition is based on present ET § 5-504.

In subsection (c)(1)(ii) of this section, the phrase "where the land is located" is substituted for the word "appropriate", which formerly modified "county", for clarity.

In the introductory language of subsection (c)(2) of this section, the word "include" is substituted for the former word "state", to clarify that other items are included in the notice.

In subsection (c)(4) of this section, the reference to "the land records of the county where the land is located" is added for clarity.

Defined terms: "County" § 1-101
"Court" § 7-101 "Department" § 1-101
"Estate" § 7-201 "Inheritance tax" § 1-101
"Person" § 1-101 "Property" § 1-101
"Register" § 7-101

7-232. CERTIFICATION OF PAYMENTS.

EACH REGISTER SHALL CERTIFY TO THE COMPTROLLER THE AMOUNT OF INHERITANCE TAX PAID FOR EACH DECEDENT FOR WHOM A MARYLAND ESTATE TAX RETURN IS FILED WITH THE REGISTER.