

alternative payment schedule does not affect the time for filing a return.

Also in subsection (a) of this section, the reference to the "person responsible for filing the federal estate tax return" is substituted for the former reference to the "'executor'", which was defined as the person responsible for "paying" the federal tax, since a federal return may be required due to state tax liability, although there is no federal tax liability because of the federal credit.

Also in subsection (a) of this section, the former reference to filing the Maryland estate tax return "in duplicate" is deleted as obsolete. A filing of a single copy of the Maryland estate tax return is sufficient for State purposes.

Subsection (b) of this section is revised to state expressly that which was only implied by the former requirement that the "'Maryland estate tax' imposed shall be changed accordingly". Thus, subsection (b) of this section expressly requires the filing of an amended return, when additional tax is due, by the person who filed the initial return. As to decreases in federal estate taxes resulting in refunds of Maryland estate taxes, see § 13-901 of this article.

In subsection (b) of this section, the requirement to file an amended return "when the person pays the additional federal tax" is added to state expressly that which only was implied by the former requirement for payment "at the same time or times at which the additional 'federal estate tax' shall be payable".

Also in subsection (b) of this section, the reference to "fil[ing] a Maryland ... return" is substituted for the former phrase "subsequent to the payment of the 'Maryland estate tax'", since a person may file a Maryland return when there is no Maryland tax liability. Accordingly, the former phrase "as affecting an 'estate' the transfer of any part whereof is taxable hereunder" is deleted as surplusage.

Also in subsection (b) of this section, the former phrase "upon the final determination of the same" is deleted as surplusage.

The first clause of the second sentence of former Art. 62A, § 5, which required additional Maryland estate tax to be paid when the additional federal tax is paid, is deleted as unnecessary in light of subsection (b) of this section and the revision of § 7-306 of this subtitle to require payment generally "when the Maryland estate tax return is filed".