

2-206-

{o}--For-receiving-and-paying-over-an--inheritance--tax--due the--state, the register is allowed a commission of 25 percent of the inheritance tax {,} and the register is allowed a commission of 25 percent upon the amount received--of--the--tax--on--paid--over commissions--of--a--personal--representative,--executor--and administrator}.

6-102-

{a}--Subject-to-the-provisions-of-subsections--(b)--and--(c) unless a bond is expressly excused by the will of the decedent or by--the--written-waiver-of-all-interested-persons, every personal representative shall execute a bond to the State of Maryland--for the benefit of all interested persons and creditors with a surety or sureties approved by the register.

{b}--(1)--Even--if--a--personal--representative--is--excused--from giving bond, a bond--shall--be--given--in--an--amount--which--the register--or--the--court--considers--sufficient--to--secure--the--payment of the debts {,} AND Maryland inheritance--taxes {,}--and--taxes--on commissions--of--personal--representatives} payable by the personal representative. The bond shall be conditioned accordingly.

{h}--(2)--If the giving of a bond is excused OR--WAIVED,--the required--nominal--bond--shall--be--substantially--in--the--following form:

The condition of the--above--obligation--is--such,--that--if ..... shall, as personal representative of ..... late of ..... deceased,--pay the debts due by the deceased {,} AND the Maryland inheritance tax {,}--and--tax--on--commissions--of personal representatives} payable by the personal representative, then the above obligation shall be void; it is otherwise to be in full force and effect.

7-307-

{a}--Inheritance--taxes--with--respect--to--a--distribution--(and taxes--on--commissions)--shall--be--paid--by--the--personal representative--to--the--register. An inheritance tax due in connection--with--a--legacy--or--intestate--share--shall--be--paid--at--the time of accounting for--its--distribution. Failure--to--pay--the inheritance--tax--when--due--or--to--make--full--disclosure--of--the information necessary to the determination by the register of the tax due may subject a personal--representative--to--reduction--or forfeiture--of--commissions by the court unless good cause to the contrary is shown. {The tax on commissions is due when the--court allows--the--commissions.} Failure to pay the inheritance tax {or the tax on commissions}--when--due--subjects--the--bond--of--the personal representative to liability.