

(a) -- The person required to file the federal estate tax return shall file a Maryland estate tax return with the [register] COMPTROLLER 9 months after the date of the death of a decedent.

(b) -- If, after a person files a Maryland estate tax return for an estate, the federal estate tax on that estate is increased, the person shall file an amended Maryland estate tax return with the [register] COMPTROLLER when the person pays the additional federal tax.

7-306.

Except as provided in § 7-307 of this subtitle, the person required to file the federal estate tax return shall pay the Maryland estate tax to the Comptroller when the Maryland estate tax return is filed [with the register].

7-308.

(e) (4) -- To the extent that property passing to or in trust for a surviving spouse or any charitable, public or similar gift or bequest is not an allowable deduction for purposes of the tax solely by reason of [an inheritance tax or other] death taxes imposed on and deductible from the property, the property is not included in the computation for which this section provides and to that extent, an apportionment may not be made against the property. This paragraph does not apply if the result deprives the estate of a deduction otherwise allowable under § 2053 (d) of the Internal Revenue Code, relating to deduction for state death taxes on transfers for public, charitable or religious uses.

10-101.

(d) (1) -- "Fiduciary" means a person holding the legal title to property for the use and benefit of another person.

(2) -- "FIDUCIARY" INCLUDES:

(i) -- A PERSONAL REPRESENTATIVE, AND

(ii) -- EXCEPT AS PROVIDED IN PARAGRAPH (3) OF THIS SUBSECTION, A TRUSTEE.

(3) -- "Fiduciary" does not include:

(i) -- an agent holding custody or possession of property that the principal of the agent owns;

(ii) -- a guardian, as defined in § 13-101 of the Estates and Trusts Article;