

7-307.

(d) If an alternative payment schedule is allowed under subsection [(b)] (A) of this section, the person responsible for filing the federal estate tax return shall pay the tax in accordance with the schedule.

## DRAFTER'S NOTE:

Error: Erroneous cross-reference in § 7-307(d) of the Tax - General Article.

Occurred: Ch. 2, Acts of 1988.

7-308.

(d) (1) The fiduciary or other person required to pay the tax may [withhold] WITHHOLD, from any property of the decedent that is in the possession of the person and is distributable to any person interested in the estate, the amount of tax attributable to that person's interest. If the property in the possession of the fiduciary or other person required to pay the tax and distributable to any person interested in the estate is insufficient to satisfy the proportionate amount of the tax determined to be due from the person, the fiduciary or other person required to pay the tax may recover the deficiency from the person interested in the estate. If the property is not in the possession of the fiduciary or other person required to pay the tax, the person may recover from any person interested in the estate the amount of the tax apportioned to that person in accordance with this section.

## DRAFTER'S NOTE:

Error: Omitted punctuation in § 7-308(d)(1) of the Tax - General Article.

Occurred: Ch. 2, Acts of 1988.

8-211.

The Department shall:

(5) certify to the Comptroller:

(ii) the amounts required under § 8-213 OF THIS SUBTITLE for its distribution.

## DRAFTER'S NOTE:

Error: Stylistic error in § 8-211(5)(ii) of the Tax - General Article.