

WILLIAM DONALD SCHAEFER, Governor

(B) FEES FOR A SMALL ESTATE SHALL BE ASSESSED ON THE VALUE OF THE SMALL ESTATE AT THE FOLLOWING RATES:

	IF THE VALUE OF THE SMALL ESTATE IS AT LEAST	BUT LESS THAN	THE FEE IS
(1)	--	\$ 200	\$ 2
(2)	\$ 200	\$ 5,000	1% OF THE VALUE OF THE SMALL ESTATE
(3)	\$ 5,000	\$ 10,000	\$ 50
(4)	\$ 10,000	\$ 20,000	\$ 100

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