

(1) EACH CREDITOR, WHO HAS FILED A CLAIM THAT IS STILL OPEN, AND ALL INTERESTED PERSONS CONSENT IN WRITING TO THE PAYMENT;

(2) THE COMBINED SUM OF THE PAYMENTS OF COMMISSIONS AND ATTORNEY'S FEES DOES NOT EXCEED THE AMOUNTS PROVIDED IN § 7-601 OF THIS SUBTITLE; AND

(3) THE SIGNED WRITTEN CONSENT FORM STATES THE AMOUNTS OF THE PAYMENTS AND IS FILED WITH THE REGISTER OF WILLS.

(B) WHEN RENDERING ACCOUNTS, THE PERSONAL REPRESENTATIVE SHALL DESIGNATE ANY PAYMENT MADE UNDER THIS SECTION AS AN EXPENSE.

8-106.

(a) Subject to the priorities contained in § 8-105 OF THIS SUBTITLE, the personal representative shall pay the funeral expenses of the decedent within six months of the first appointment of a personal representative.

(b) Funeral expenses shall be allowed in the discretion of the court according to the condition and circumstances of the decedent. In no event may the allowance exceed ~~[\$3,500]~~ \$5,000 unless the estate of the decedent is solvent and a special order of court has been obtained. If the estate is solvent and the will expressly empowers the personal representative to pay the expenses without an order of court, an allowance by the court is not required.

(c) If the funeral expenses are not paid within six months, the creditor may petition the court to require the personal representative to show cause why he should not be compelled to make the payment. If the court finds that the claim is valid, it shall fix the amount due and shall order the personal representative to make payment within ten days after the order is served upon him. If the personal representative does not have sufficient funds, the claimant may at a later date resubmit his petition when the personal representative has sufficient funds.

Article - Tax - General

7-203.

(g) The inheritance tax does not apply to the receipt of property that passes from a decedent to any 1 person if the total value of the property does not exceed ~~[\$150]~~ \$1,000.

(K) THE INHERITANCE TAX DOES NOT APPLY TO THE RECEIPT OF PROPERTY THAT IS INCOME, INCLUDING GAINS AND LOSSES, ACCRUED ON PROBATE ASSETS AFTER THE DATE OF DEATH OF THE DECEDENT.

~~7-204.~~

~~(a) In this section, "clear value" means fair market value minus expenses.~~

~~(b) Except as provided in [subsection] SUBSECTIONS (c) AND (d) of this section, the inheritance tax rate is 10% of the clear value of the property that passes from a decedent.~~