

(5) FAILURE TO TIMELY FILE THE FINAL REPORT UNDER MODIFIED ADMINISTRATION AND MAKE DISTRIBUTION WITHIN 12 MONTHS FROM THE DATE OF APPOINTMENT; OR

(6) FAILURE BY THE PERSONAL REPRESENTATIVE TO COMPLY WITH ANY PROVISION OF THIS SUBTITLE.

(B) THE REGISTER OF WILLS SHALL MAIL NOTICE OF ANY REVOCATION BY FIRST CLASS MAIL, POSTAGE PREPAID, TO EACH INTERESTED PERSON.

(C) IF A MODIFIED ADMINISTRATION IS REVOKED, THE PERSONAL REPRESENTATIVE SHALL:

(1) PROCEED UNDER ADMINISTRATIVE PROBATE; AND

(2) (I) FILE A FORMAL INVENTORY AND ACCOUNT WITH THE REGISTER OF WILLS WITHIN THE TIME PERIODS PROVIDED IN TITLE 7 OF THIS ARTICLE; OR

(II) IF THE DEADLINE HAS PASSED FOR FILING EITHER AN INVENTORY OR AN ACCOUNT, FILE THE LATE DOCUMENT WITHIN 30 DAYS FROM THE REGISTER'S NOTICE OF REVOCATION.

~~5-708~~ 5-709.

AN ESTATE UNDER MODIFIED ADMINISTRATION SHALL CLOSE NOT LATER THAN 13 MONTHS FROM THE DATE OF APPOINTMENT, IF A VERIFIED FINAL REPORT UNDER MODIFIED ADMINISTRATION IS FILED AND ALL PROBATE FEES AND INHERITANCE TAXES ARE PAID.

~~5-709~~ 5-710.

EXCEPT TO THE EXTENT INCONSISTENT WITH THIS SUBTITLE, ALL OTHER PROVISIONS OF THE LAW OF DECEDENTS' ESTATES SHALL APPLY TO A MODIFIED ADMINISTRATION.

10-103.

(a) (1) If no action or proceeding involving the personal representative is pending one year after the close of the estate pursuant to § 5-709 OF THIS ARTICLE OR § 10-101 OF THIS SUBTITLE, the personal representative shall be discharged from any claim or demand of any interested person.

(2) The rights so barred do not include rights to recover from a personal representative for fraud, material mistake, or substantial irregularity.

**Article - Tax - General**

7-217.

(a) Except as provided in § 7-218 of this subtitle and subsections (c), (d), and (e) of this section, if an estate is administered subject to the jurisdiction of a court, the person