

~~2. All principal and income receipts; and~~

~~3. All increases realized on a disposition, other than a distribution to beneficiaries, of any probate asset; less~~

~~(ii) THE SUM OF:~~

~~1. All decreases realized on a disposition, other than a distribution to beneficiaries, of any probate asset; AND~~

~~2. THE VALUE OF ALL DISTRIBUTIONS TO OR FOR THE BENEFIT OF:~~

~~A. THE SURVIVING SPOUSE OF THE DECEDENT; OR~~

~~B. AN ORGANIZATION THAT IS EXEMPT FROM TAXATION UNDER § 501(C)(3) OF THE INTERNAL REVENUE CODE OR TO WHICH TRANSFERS ARE DEDUCTIBLE UNDER § 2055 OF THE INTERNAL REVENUE CODE.~~

~~[(4)] (5) If an estate proceeds through modified administration, for the purpose of determining the appropriate fee under paragraph (2) of this subsection, the value of an estate is the gross value of the probate assets reported on the final report under modified administration LESS THE VALUE OF ALL DISTRIBUTIONS TO OR FOR THE BENEFIT OF:~~

~~(I) THE SURVIVING SPOUSE OF THE DECEDENT; OR~~

~~(II) AN ORGANIZATION THAT IS EXEMPT FROM TAXATION UNDER § 501(C)(3) OF THE INTERNAL REVENUE CODE OR TO WHICH TRANSFERS ARE DEDUCTIBLE UNDER § 2055 OF THE INTERNAL REVENUE CODE.~~

~~[(5)] (6) (i) Except as provided in subparagraphs (ii) and (iii) of this paragraph, the register shall assess and collect the probate fee when the first administration account is filed:~~

~~(ii) If there are any additions to the value of a probate estate, as reflected in any subsequent administration account, the register shall:~~

~~1. Assess an additional fee in an amount equal to the excess of:~~

~~A. The fee as determined under paragraph (2) of this subsection based on the value of the probate estate as reflected in the currently filed administration account; over~~

~~B. The fee as determined under paragraph (2) of this subsection based on the value of the probate estate as reflected in the most recent previously filed administration account; and~~

~~2. Collect the additional fee when the subsequent administration account is filed.~~