

~~the purpose of this subtitle—Value is determined by fair market value of property less debts of record secured by the property as of the date of death, to the extent that insurance benefits are not payable to the lien holder or secured party for the secured debt.~~

~~I solemnly affirm under the penalties of perjury that the contents of the foregoing schedule are true to the best of my knowledge, information, and belief.~~

Attorney's Signature	Petitioner	Date
Address	Petitioner	Date
Telephone Number	Telephone Number	

~~5-504.~~

~~(a) A foreign personal representative administering an estate which has property located in Maryland subject to THE JURISDICTION OF Maryland [inheritance taxes] shall file with the register of the county in which the foreign personal representative believes the largest part in value of the property is located, a copy of his appointment as personal representative and of the will of the decedent, if there is a will, authenticated pursuant to 28 U.S.C.A. § 1738, together with a verified [application which shall describe] STATEMENT THAT:~~

~~(1) DESCRIBES all the property owned by the estate in Maryland and known to the foreign personal representative[, and set];~~

~~(2) SETS forth the market value and the basis upon which that value has been determined[. The register shall proceed to fix the amount of the inheritance tax due and may require other evidence of value, or make an independent investigation, as he considers appropriate. The determination of the register is final, subject to appeal to the Maryland Tax Court.~~

~~(b) Upon payment of the tax, the register shall issue to the foreign personal representative a receipt for it.]; AND~~

~~(3) SETS FORTH THE PERSONS TO WHOM THE PROPERTY IS TO PASS AS A RESULT OF THE DECEDENT'S DEATH.~~

~~[(c)] (B) It is not necessary for the foreign personal representative to institute other proceedings before the register with respect to the assets subject to the jurisdiction of Maryland.~~

~~[(d)] (C) Nothing contained in this section shall relieve the foreign personal representative from the responsibility for paying the death taxes due the state.~~

~~5-707.~~

~~A final report under modified administration shall include:~~

~~(1) A statement representing the continued qualification for modified administration;~~