

of the corpus) at such termination of the trust, upon the then value of the corpus.

(d) For selling real or leasehold property, a commission upon the proceeds of the sale is payable at the rate allowed by rule of court or statute to trustees appointed to make sales under decrees or orders of a court of equity in the county where the real or leasehold property is situated, or if the property is located outside Maryland, for selling similar property in the county where the trust is being administered. The commission is payable from the proceeds of the sale when collected.

(e) Upon the final distribution of any trust estate, or portion of it, an allowance is payable commensurate with the labor and responsibility involved in making the distribution, including the making of any division, the ascertainment of the parties entitled, the ascertainment and payment of taxes, and any necessary transfer of assets. The allowance is subject to revision or determination by any court of equity having jurisdiction. In the absence of special circumstances the allowance shall be equal to one half of one percent upon the fair value of the corpus distributed.

(f) In determining what is a single trust for the application of the rates provided in this section, all property held undivided under the terms of the will or other instrument creating the trust shall be considered as a single trust. After any shares have been set apart or divided, to be held in separate trust, each separate trust set apart shall be considered as a single trust.

(G) (1) INSTEAD OF THE RATES OF INCOME COMMISSIONS AND CORPUS COMMISSIONS PROVIDED IN SUBSECTIONS (B) AND (C) OF THIS SECTION, ON ACCOUNTS HAVING A VALUE OF \$150,000 \$250,000 OR MORE, A TRUSTEE MAY CHARGE REASONABLE COMPENSATION CALCULATED IN ACCORDANCE WITH A SCHEDULE OF RATES PREVIOUSLY FILED BY THE TRUSTEE WITH THE APPROPRIATE AGENCY AS SPECIFIED IN PARAGRAPH (2) OF THIS SUBSECTION, IF THE TRUSTEE IS:

(I) A FINANCIAL INSTITUTION WHOSE ACTIVITIES ARE SUBJECT TO SUPERVISION BY THIS STATE OR THE FEDERAL GOVERNMENT OR WHICH IS AN INSTRUMENTALITY OF THE UNITED STATES; OR

(II) A MEMBER OF THE BAR OF THIS STATE.

(2) A TRUSTEE FILING A SCHEDULE OF RATES UNDER THIS SUBSECTION SHALL FILE THE SCHEDULE AS FOLLOWS:

(I) A SAVINGS AND LOAN ASSOCIATION SHALL FILE WITH THE STATE DIRECTOR OF THE DIVISION OF SAVINGS AND LOAN ASSOCIATIONS; AND;