

IS INCREASED, THE PERSON SHALL COMPLETE AND FILE AN AMENDED RETURN WITH THE COMPTROLLER WHEN THE ADDITIONAL FEDERAL TAX IS PAID.

7-406.

THE PERSON REQUIRED TO PAY THE FEDERAL GENERATION-SKIPPING TRANSFER TAX SHALL PAY THE MARYLAND GENERATION-SKIPPING TRANSFER TAX TO THE COMPTROLLER ON OR BEFORE THE LAST DAY FOR FILING A MARYLAND GENERATION-SKIPPING TRANSFER TAX RETURN.

~~13-101-~~

~~(c)-(2)--"Tax-collector"--includes:~~

~~(iv)--the registers of wills, with respect to:~~

~~1--the inheritance tax; and~~

~~2--the tax on commissions;~~

13-410.

(a) If the Internal Revenue Service issues a final determination that increases federal taxable income, [or] federal estate, OR FEDERAL GENERATION-SKIPPING TRANSFER tax reported on a federal return, the tax collector shall assess the financial institution franchise tax, income tax, [or] Maryland estate tax, OR MARYLAND GENERATION-SKIPPING TRANSFER TAX on the increase in the taxable net earnings, Maryland taxable income, [or] federal credit for State death tax, OR FEDERAL CREDIT FOR STATE GENERATION-SKIPPING TRANSFER TAX that ~~resits~~ results from the federal adjustment.

13-510.

(a) Except as provided in subsection (b) of this section and subject to § 13-514 of this subtitle, within 30 days after the date on which a notice is mailed, a person or governmental unit that is aggrieved by the action in the notice may appeal to the Tax Court from:

(1) an assessment for:

(i) the alcoholic beverage tax;

(ii) the boxing and wrestling tax;

(iii) the financial institution franchise tax;

(iv) the income tax;

(v) the Maryland estate tax;