

## Article - Tax - General

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§7-224.

(a) Within 3 months after the grant of letters of administration, a personal representative shall prepare and file with the register who issued the letters a written report that:

(1) is made under oath;

(2) lists the property as defined in § 7-201(d)(1)(ii) and (iii) of this subtitle that passes from a decedent; and

(3) if appropriate, states that the personal representative does not have knowledge of any property or transfer of property required by item (2) of this subsection to be reported.

(b) If, after filing the report required by subsection (a) of this section, the personal representative discovers an omission from the report, the personal representative immediately shall report the omitted property to the register.

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