

Article - Tax - General

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§10–804.

(a) Each person required under this subtitle to file an income tax return or estimated income tax declaration or return shall file a return or declaration with the Comptroller, whether or not:

(1) the person owes income tax; or

(2) the Comptroller sends the person a form or otherwise requests that the return or declaration be filed.

(b) (1) Each income tax return and estimated income tax declaration and return shall be:

(i) signed in the same manner required for the signing of a federal return under §§ 6061 through 6064 of the Internal Revenue Code; and

(ii) made under oath.

(2) (i) An individual who is an income tax return preparer with respect to a return or claim for refund of tax shall sign the return or claim for refund after it is completed and before it is presented to the taxpayer or nontaxable entity for signature.

(ii) If the preparer is unavailable for signature, another preparer shall review the entire preparation of the return or claim for refund, and then shall sign the return or claim for refund. The preparer shall sign the return in the manner prescribed by the Comptroller in forms, instructions, or other appropriate guidance.

(3) If more than one income tax return preparer is involved in the preparation of the return or claim for refund, the individual preparer who has the primary responsibility as between or among the preparers for the overall substantive accuracy of the preparation of the return or claim for refund shall be considered to be the income tax return preparer for purposes of paragraph (2) of this subsection.

(c) (1) To properly identify persons listed in a return or other document, a person shall include in the document the Social Security or other identifying number that the Comptroller requires:

(i) of the person required to file the return or document; and

(ii) of the person on whose behalf the return or document is filed.

(2) If a return or document is filed on behalf of a person, that person shall provide the identifying number required in a return or document to the person who files the return or document.

(3) Any return or claim for refund prepared by an income tax return preparer shall bear the identifying number for securing proper identification of the preparer, the preparer's employer, or both, as prescribed under § 6109(a)(4) of the Internal Revenue Code.

(d) Each resident shall include on the income tax return of the resident:

(1) for an individual other than a fiduciary, the name of the county and municipal corporation, if any, where the resident resides; and

(2) for a personal representative, the name of the county where the decedent was domiciled on the date of the decedent's death; or

(3) for a fiduciary other than a personal representative, the name of:

(i) the county where the trust is principally administered; or

(ii) if the trust is not principally administered in the State, the county to which the trust is otherwise principally connected.

(e) Each person required under this subtitle to file an income tax return or estimated income tax declaration or return shall:

(1) comply with the regulations of the Comptroller;

(2) keep the records that the Comptroller requires; and

(3) attach to an income tax return or otherwise file with the Comptroller any records or statements that the Comptroller requires, including:

(i) for an individual who has income tax withheld from salary, wages, or other compensation for personal services, or other payments, a copy of the statement from the person who withholds the tax that states:

1. the amount of salary, wages, or other compensation for personal services paid and the income tax withheld; or

2. the amount of payments made and the income tax withheld;

(ii) a copy of the federal income tax return:

1. for a corporation; and

2. if the Comptroller requests, for an individual;

(iii) for a corporation, the statements required under § 10-804.1 of this subtitle; and

(iv) if the Comptroller requests, for a corporation that is a member of

an affiliated group or controlled group under § 1504 or § 1563 of the Internal Revenue Code, a statement of all intermember costs or expenses and all intermember sales, exchanges, or other transactions involving tangible or intangible property for the taxable year.

(f) An individual may designate a contribution to the State Chesapeake Bay and Endangered Species Fund, established under §§ 1-701 through 1-706 of the Natural Resources Article, by the checkoff system on the return.

(g) The Comptroller shall provide that an income tax return may be completed using whole dollar amounts instead of expressing amounts in exact dollars and cents by:

- (1) disregarding a fractional part of a dollar less than 50 cents; and
- (2) increasing to 1 dollar a fractional part of a dollar of at least 50 cents.

(h) An individual may designate a contribution to the Maryland Cancer Fund, established under § 20-117 of the Health - General Article, by the checkoff system on the return.

(i) An individual may designate a contribution to the Waiting List Equity Fund, established under § 7-205 of the Health – General Article, by the checkoff system on the return.

(j) (1) A taxpayer claiming any of the following tax credits shall submit a claim for the credit by electronic means as required by the Comptroller by regulation:

(i) the Job Creation Tax Credit, as provided under Title 6, Subtitle 2 of the Economic Development Article;

(ii) the One Maryland Tax Credit, as provided under Title 6, Subtitle 4 of the Economic Development Article;

(iii) the Biotechnology Investment Incentive Tax Credit, as provided under § 10-725 of this title;

(iv) the Enterprise Zone Income Tax Credit, as provided under § 10-702 of this title; and

(v) any other tax credit specified by the Comptroller through regulation.

(2) Before adding any tax credit not listed in paragraph (1)(i) through (iv) of this subsection to the requirement of this subsection, the Comptroller shall determine whether the addition of the tax credit will have a material adverse impact or undue administrative burden on the Comptroller.

(k) (1) An individual who files an income tax return electronically may elect to use all or a portion of the individual's income tax refund to purchase U.S. Series I Savings Bonds.

(2) If an individual elects to purchase U.S. Series I Savings Bonds under paragraph (1) of this subsection:

(i) the individual shall make the designation in \$50 increments; and

(ii) the Comptroller shall send any remaining portion of the individual's refund to the individual.

(3) The Comptroller shall adopt regulations to implement the provisions of this subsection.

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