

## Article - Tax - General

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§10–810.

(a) A corporation that, during a taxable year, has Maryland taxable income shall file an income tax return.

(b) Notwithstanding the provisions of subsection (a) of this section, a corporation which is not otherwise required to file a return shall file a return if the corporation:

- (1) is not tax exempt under § 10-104 of this title;
- (2) is required to file a federal income tax return;
- (3) carries on business within this State; and
- (4) has income or losses attributable to sources within this State.

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