

## Article - Tax - General

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§13–705.

(a) The Comptroller shall assess a penalty not exceeding \$500 if:

(1) an individual, as defined under § 10–101 of this article, files what purports to be an income tax return, but which:

(i) does not contain information on which the substantial correctness of the tax may be determined; or

(ii) contains information that, on its face, indicates the tax reported on the return is substantially incorrect; and

(2) the conduct of the individual is due to:

(i) a desire, apparent on the face of the return, to delay or impede the administration of the provisions of Title 10 of this article; or

(ii) a position that is frivolous because the position:

1. has no basis in law or fact;

2. is patently unlawful; and

3. does not involve a legitimate dispute or reflect an inadvertent mathematical or clerical error.

(b) The penalty under subsection (a) of this section is in addition to any penalty assessed under § 13–701 of this subtitle.

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