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§10–824.

(a) (1) In this section the following words have the meanings indicated.

(2) (i) "Income tax return preparer" means a person who for compensation prepares a substantial portion or more of a qualified return or employs one or more persons to prepare for compensation a substantial portion or more of a qualified return.

(ii) "Income tax return preparer" does not include a person who merely performs those acts described under § 7701(a)(36)(B) of the Internal Revenue Code.

(3) "Qualified return" means any original return of individual income tax imposed by this title, regardless of whether a tax is due or a refund is claimed.

(b) Except as otherwise provided in this section, an income tax return preparer shall file all qualified returns that the income tax return preparer prepares by electronic means as prescribed by the Comptroller if:

(1) for a taxable year beginning after December 31, 2008, but before January 1, 2010, the income tax return preparer has prepared more than 300 qualified returns in the prior taxable year;

(2) for a taxable year beginning after December 31, 2009, but before January 1, 2011, the income tax return preparer has prepared more than 200 qualified returns in the prior taxable year; and

(3) for any taxable year beginning after December 31, 2010, the income tax return preparer has prepared more than 100 qualified tax returns in the prior taxable year.

(c) Subsection (b) of this section does not apply to a qualified return if:

(1) the taxpayer has indicated on the qualified return that the taxpayer does not want the return filed by electronic means; or

(2) the income tax return preparer preparing the qualified return has requested and received a waiver from the Comptroller.

(d) On written request for a waiver by an income tax return preparer who is subject to subsection (b) of this section, the Comptroller may grant the income tax return preparer a waiver of the requirements of this section if the income tax return preparer is able to establish to the satisfaction of the Comptroller either reasonable cause for not filing the return by electronic means or that there is no feasible means of filing the return by electronic means without undue hardship.

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