

(ii) Any person with respect to whom a return, statement, or other document is required under this subtitle to be made by another person shall furnish to such other person such identifying number as may be prescribed for securing his proper identification.

(iii) Any person required under this subtitle to make a return, statement, or other document with respect to another person shall request from such other person, and shall include in any such return, statement, or other document, such identifying number as may be prescribed for securing proper identification of such other person.

(2)

(i) Except as provided in paragraph (ii), a return of any person with respect to his liability for tax, or any statement or other document in support thereof, shall not be considered for purposes of paragraphs (ii) and (iii) of subsection (g)(1) as a return, statement, or other document with respect to another person.

(ii) For purposes of paragraphs (ii) and (iii) of subsection (g)(1) a return of an estate or trust with respect to its liability for tax, and any statement or other document in support thereof, shall be considered as a return, statement or other document with respect to each beneficiary of such estate or trust.

(3) For purposes of this subsection, the Comptroller is authorized to require such information as may be necessary to assign an identifying number to any person.

SEC. 2. And be it further enacted, That this Act shall take effect June 1, 1963.

Approved April 17, 1963.

CHAPTER 448
(House Bill 330)

AN ACT to repeal and re-enact, with amendments, Section 11 (11) (b) of Article 73B of the Annotated Code of Maryland (1957 Edition and 1962 Supplement), title "Pensions," subtitle "In General," amending the laws concerning optional allowances under the State Employees' Retirement System, and relating generally to the death benefit in lieu of a retirement allowance computed like an optional benefit by the beneficiary of a member of that System.

SECTION 1. Be it enacted by the General Assembly of Maryland, That Section 11 (11) (b) of Article 73B of the Annotated Code of Maryland (1962 Supplement), title "Pensions," subtitle "In General," be and it is hereby repealed and re-enacted, with amendments, to read as follows:

11.

(11) (b)

Notwithstanding anything to the contrary in this subsection or elsewhere in this Article, whenever any member who is eligible for