

COMPLIANCE DIVISIONLinda L. Tanton, *Director*

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 taxpayer information: (410) 767-1300

The Compliance Division was created in 1993. It consolidates certain functions of the former Sales and Use Tax Division and the former Income Tax Division.

The Division is responsible for eight sections: Business Tax Audits; Collections; Compliance Programs; Fiscal Administration; Hearings and Appeals; Investigative Services; Special Projects; Systems Support; and Unclaimed Property.

BUSINESS TAX AUDITS, COMPLIANCE PROGRAMS, & HEARINGS & APPEALS SECTIONS

C. Ronald Townsend, *Assistant Director*
 (410) 767-1557

The Business Tax Audits Section audits all business taxes administered by the Comptroller. These taxes include alcohol and tobacco, corporate income, motor fuel, and sales and use. The Compliance Programs Section oversees Business Nexus Programs, Criminal Investigations, Individual Nexus Programs, the Special Events Unit, and the State License Bureau. The Hearings and Appeals Section hears and issues decisions on all contested tax assessments.

BUSINESS NEXUS PROGRAMS

Business Nexus Programs investigates business activity in the State to determine income tax and sales and use tax jurisdiction. Under Business Nexus Programs, the Bulk Sales Unit ensures that the five-percent sales tax is paid on certain tangible personal property included in the sale of businesses.

CRIMINAL INVESTIGATIONS

Criminal Investigations investigates possible criminal violations of Maryland personal income tax, withholding tax and sales tax laws.

INDIVIDUAL NEXUS PROGRAMS

Individual Nexus Programs participates in an agreement between the Internal Revenue Service and Maryland which identifies potential income tax owed to the State. Where additional federal taxes are due, additional State taxes often are due.

SPECIAL EVENTS UNIT

The Special Events Unit collects the State admissions and amusement tax levied at one-time affairs, such as dances and bull roasts. The Unit also collects the sales and use tax for vendors at craft shows, festivals, and similar events.

STATE LICENSE BUREAU

The State License Bureau updates licenses issued by Clerks of the Courts for some fifty kinds of businesses. These licenses are issued to construc-

tion companies and warehouses, hawkers and peddlers, and traders, among others.

COLLECTIONS, INVESTIGATIVE SERVICES, & FISCAL ADMINISTRATION SECTIONS

James T. Loftus, *Assistant Director*
 (410) 767-1555

The Collections Section collects delinquent and deficient taxes administered by the Comptroller. These include personal income tax, employer withholding, sales and use tax, admissions and amusement tax, corporate income tax, and the tire fee. The Investigative Services Section is responsible for enforcing certain laws concerning motor fuel, the alcohol and tobacco tax, and all transient vendors; motor fuel inspections; and the motor fuel testing laboratory. The Fiscal Administration Section provides fiscal support for budget, payroll, and Division purchasing.

SPECIAL PROJECTS, UNCLAIMED PROPERTY & SYSTEMS SUPPORT SECTIONS

William M. Duff, *Assistant to Director*
 (410) 767-1555

The Special Projects Section provides data processing for specialized needs in the Division, including long-term projects. The Unclaimed Property Section administers the Uniform Disposition of Abandoned Property Act. The Systems Support Section processes data for the Division.

MOTOR FUEL TAX UNITRichard A. Carey, *Administrator*

P. O. Box 1751
 Goldstein Treasury Building
 Annapolis, MD 21401—1751 (410) 974-3131
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The Motor Fuel Tax Unit originated in 1929 as the Gasoline Tax Division. In 1989, the Division was renamed the Motor Vehicle Fuel Tax Division and, in 1993, the Motor Fuel Tax Unit.

The Unit administers the Motor Fuel Tax and Motor Carrier Tax Laws for the purpose of collecting motor fuel and road use taxes. The Unit registers and licenses motor fuel dealers, diesel fuel sellers and users, and motor carriers. For quality control, the Unit also administers and enforces the Motor Fuel and Lubricants Law by registering and regulating entities that store, sell, and transport motor fuel.

The Unit is responsible for two offices: Administration, and Registration.