(1) his net income for the taxable year exceeds $1,000, if single, or if married and not living with husband or wife; or

(2) his net income for the taxable year exceeds $2,000 if married and living with husband or wife; or

(3) his gross income for the taxable year exceeds $5,000; or

(4) his investment income for the taxable year exceeds $200; or

(5) the combined net income for the taxable year of a husband and wife living together exceeds $2,000 in the aggregate, or the combined investment income exceeds $200 or the combined gross income exceeds $5,000.

(b) Every fiduciary receiving income taxable under this sub-title shall file with the Comptroller a return stating specifically the items of his gross income and the items which he claims as deductions, exemptions and credits under this sub-title when his net income for the taxable year exceeds $200, or his gross income for the taxable year exceeds $5,000, or his investment income for the taxable year exceeds $200.

(c) If the taxpayer is unable to make his own return, the return shall be made by a duly authorized agent. The return for a minor shall be made by his guardian and the return by an incompetent shall be made by his committee or trustee.

1939, ch. 277, sec. 228.

235. (Corporations Which Shall File Returns.) Every corporation (domestic or foreign) having any income allocable to this State under the provisions of Section 253 hereof, (and not exempted from taxation hereunder) shall file a return stating specifically the items of its gross income and the items claimed as deductions allowed by this sub-title. Corporations which are affiliated shall each file separate returns.

Home Owners' Loan Corporation being a federal instrumentality, its officers and employees are exempt from State income tax. Gordy *v.* Prince, 175 Md. 519. On reargument of above case, in view of decision of U. S. Supreme Court (Graves *v.* New York *ex rel.* O'Keefe, decided Mar. 27, 1939), the judgment was reversed. Gordy *v.* Prince, 175 Md. 688.

1939, ch. 277, sec. 229.

236. (Supplementary Returns by Affiliated Corporations.) In the case of a corporation any part of the income of which is taxable in this State and which carries on transactions with stockholders or with other corporations related by stock ownership, or interlocking directorates, or any other method, the Comptroller may require information necessary to render possible accurate assessment of the income derived by such corporation. To make possible such assessment, the Comptroller may require such corporation to file supplementary returns showing information respecting the business of any or all persons related to the corporation. The Comptroller may require such report to show in detail the record of transactions between such corporation and any or all such related persons.

1939, ch. 277, sec. 230.

237. (Copy of Federal Return May Be Required.) Whenever in the opinion of the Comptroller it is necessary to examine the Federal income tax return or a copy thereof, of any taxpayer in order properly to audit the returns of such taxpayer, the Comptroller shall have the right to compel the taxpayer to produce for inspection a copy of such return and all statements and schedules in support thereof.