

227. Individuals and Fiduciaries Who Shall File Returns.

(a) Every individual resident of this State, and every individual not a resident of this State receiving income taxable under this sub-title, except fiduciaries, 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 allowed by this sub-title, when

(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 for an incompetent shall be made by his committee or trustee.

228. Corporations which shall File Returns. Every corporation (domestic or foreign) having any income allocable to this State under the provisions of Section 246 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.

229. 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