

243. *Withholding of Tax at Source.* Whenever the Comptroller deems it necessary in order to satisfy this State's claim for income tax payable by an individual not a resident of this State, he may, by rules and regulations, require any person subject to the jurisdiction of this State to withhold and pay to the Comptroller not in excess of six per cent. (6%) of all income payable by such persons to an individual not a resident of this State. After such non-resident individual shall have filed all returns required of him by this sub-title, and the same shall have been audited, the Comptroller shall refund any overpayment with interest at six per cent. (6%) per annum from the date received.

244. *Income of Fiduciary Estates.* (a) In computing the tax of a person who is a beneficiary of a fiduciary estate there shall be included in the investment income, ordinary income and allowable deductions, respectively, of such person, that proportion of the investment income, ordinary income and allowable deductions, respectively, of the fiduciary estate for the annual accounting period of the fiduciary estate ending with or in the taxable year of such person, that the part of the net income of the fiduciary estate for such annual accounting period which is paid, distributed or credited to or for the benefit of such person in such annual accounting period, bears to the total net income of the fiduciary estate for such annual accounting period.

(b) A fiduciary shall be liable for income tax only with respect to such portion of the income of the fiduciary estate as is accumulated and not paid, distributed or credited to or for the benefit of a beneficiary thereof. In computing the tax of a fiduciary the investment income, ordinary income and allowable deductions, respectively, of the fiduciary shall be that proportion of the investment income, ordinary income and allowable deductions, respectively, of the fiduciary estate for the taxable year, that the part of the net income of the fiduciary estate which is accumulated in such year, bears to the total net income of the fiduciary estate for such year.

245. *Partnership Income.* Individuals carrying on business in partnership shall be liable for income tax only in their individual capacity, and no income tax shall be assessable hereunder upon the income of any partnership. All such income shall be assessable to the individual partners; it shall be reported by such partners as individuals upon their respective individual income returns, and it shall be taxed to them as individuals along with their other income at the rates and in the manner herein provided for the taxation of income of individuals. In computing the tax of each partner there shall be included in his investment income, ordinary income and