

CHAPTER 205.

(Senate Bill 47)

AN ACT to repeal and re-enact, with amendments, Section 234 of Article 81 of the Annotated Code of Maryland (1943 Supplement), title "Revenue and Taxes", sub-title "Income Tax", to make said section conform to the Federal Revenue Act.

SECTION 1. *Be it enacted by the General Assembly of Maryland*, That Section 234 of Article 81 of the Annotated Code of Maryland (1943 Supplement), title "Revenue and Taxes", sub-title "Income Tax", be and it is hereby repealed and re-enacted, with amendments, to read as follows:

234. (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 gross income for the taxable year 1944 and any year thereafter exceeds \$1,000, if single, or if married and not living with husband or wife; or

(2) his gross income for the taxable year 1944 and any year thereafter exceeds \$2,000, if married and living with husband or wife; or

(3) his gross sales or gross receipts from a trade or business for the taxable year 1944 and any year thereafter exceeds \$5,000 regardless of the amount of his gross income; or

(4) the combined gross income for the taxable year 1944 and any year thereafter of a husband and wife living together exceeds \$2,000 in the aggregate or the combined gross sales or gross receipts from a trade or business for the taxable year 1944 and any year thereafter exceeds \$5,000 regardless of the amount of their gross income.

(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 1944 and any year thereafter exceeds \$200, or his gross income for the taxable year exceeds \$5,000.

(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.