

to the manner of filing the return by husband and wife once made, shall be final and irrevocable for the particular taxable year.

(c) The determination of whether a taxpayer is married shall be made as of the close of his taxable year, provided that if [his spouse] *the taxpayer* dies during his taxable year such determination shall be made as of the time of such death and, provided further, that a taxpayer legally separated from his spouse under a decree of divorce or of separate maintenance shall not be considered as married.

Beginning with the taxable year 1944 and thereafter, the amounts allowable under (a), (b), (f) and (g) hereof shall be prorated to the date of death in the final return of a decedent and as of the date of death the personal exemption and dependent credit are terminated and not extended over the remainder of the taxable year.

290.

(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, *and shall attach to said return a copy of the statement received from his employer showing his compensation, salary or wages and the Maryland tax withheld therefrom*, when

(1) his gross income for the taxable year [1944] 1955 and any year thereafter exceeds [\$1,000] \$800.00, if single, or if married and not living with husband or wife; or

(2) his gross income for the taxable year [1944] 1955 and any year thereafter exceeds [\$2,000] \$1,600.00, 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] 1955 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] 1955 and any year thereafter of a husband and wife living together exceeds [\$2,000] \$1,600.00 in the aggregate or the combined gross sales or gross receipts from a trade or business for the taxable year [1944] 1955 and any year thereafter exceeds \$5,000 regardless of the amount of their gross income.

294. Information Returns. Every person subject to the jurisdiction of this State in whatever capacity acting, including lessees or mortgagors of real or personal property, fiduciaries, partnerships, and employers making payment of dividends, interest, rent, [salaries, wages,] premiums, annuities, [compensations,] remunerations, emoluments or other income *including compensation, salary or wages paid for personal services performed except to the extent that such compensation, salary or wages is subject to withholding as provided in Section 308 of this sub-title* shall render such returns thereof to the Comptroller giving such information relative to said income and the status of the taxpayer as may be prescribed by rules and regulations of the Comptroller and in addition thereto shall furnish a copy thereof *in duplicate* to the person or individual to whom payment is made of salaries, wages [,] or compensation [or