

Annotated Code of Maryland (1969 Replacement Volume), title "Revenue and Taxes," subtitle "Income Tax," be and ~~it is~~ **THEY ARE** hereby repealed and re-enacted to read as follows:

294.

(a) **["**Every individual resident of this State, and every individual not a resident of this State receiving income taxable under this subtitle, 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 subtitle, 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 1955 and any year thereafter exceeds \$800.00, if single, or if married and not living with husband or wife; or

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

Every individual resident of this State, and every individual not a resident of this State receiving income derived from sources within this State, other than fiduciaries, who is required to file a federal income tax return UNDER THE PROVISIONS OF SECTION 6012(A) OF THE INTERNAL REVENUE CODE, AS AMENDED FROM TIME TO TIME, OR WHOSE FEDERAL INCOME TOGETHER WITH ANY MODIFICATION ADDITIONS CONTAINED IN SECTION 280(B) OF THIS SUBTITLE EXCEED THE LIMITS PROVIDED BY SAID SECTION 6012 (A), shall file with the Comptroller a return in such form as the Comptroller shall prescribe, and shall attach to said return a copy of the statement received from his employer showing his compensation, salary or wages and the Maryland income tax withheld therefrom.

NOTWITHSTANDING ANY OTHER PROVISIONS OF THIS SUBTITLE TO THE CONTRARY, ANY INDIVIDUAL NOT REQUIRED TO FILE A FEDERAL INCOME TAX RETURN, BECAUSE OF THE "LOW INCOME ALLOWANCE" PROVIDED BY SECTION 141 (C) OF THE INTERNAL REVENUE CODE, AS AMENDED FROM TIME TO TIME, SHALL NOT BE LIABLE REQUIRED TO FILE AN INCOME TAX RETURN TO THIS STATE IN ACCORDANCE WITH THE PROVISIONS OF THIS SUBSECTION, SHALL NOT BE LIABLE FOR ANY INCOME TAX OTHERWISE DUE UNDER THIS SUBTITLE. SUCH INDIVIDUAL, BY FILING A RETURN IN SUCH FORM AS PRESCRIBED BY THE COMPTROLLER, SHALL BE ENTITLED