referred TO herein is not subject to withholding; provided, however, this subsection shall not be applicable to a nonresident individual or to an employer of a nonresident individual with respect to salary, wages or compensation received or paid for personal services performed in this State where the state or district in which the individual legally resides does not impose a tax on the income specifically referred to herein under a net income tax law substantially similar in principle to the provisions of this subtitle nor shall this subsection be applicable to an individual required to file a return under this subtitle covering a period less than a full calendar year; nor shall this subsection be applicable to income other than the income specifically referred to herein which other income is otherwise taxable income to a nonresident individual under § 287 of this subtitle.

295.

Every corporation and every association (domestic and foreign) having any income allocable to this State under the provisions of § 316 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 subtitle. Corporations and associations which are affiliated shall each file separate returns. Provided, however, that corporations and associations organized or operated for the exclusive purpose of holding title to property and collecting income therefrom and turning said income less related expenses over to a corporation or organization which itself is specifically exempt from the tax imposed under this subtitle by reason of § 288[(b)] (D) of this subtitle shall notwithstanding, file a return stating specifically the items of its gross income and the items claimed as deductions allowed by this subtitle and shall in addition thereto, file with the said return a certified or photostat copy of its articles of incorporation or association including amendments thereto, a certified or photostat copy of its bylaws and a certified copy of its latest available financial statement including in addition a statement of income and expense if this said statement is not properly reflected in the return as filed and also a certified or photostat copy of the exemption certificate obtained by the corporation or association under the federal revenue law. The Comptroller may, by regulation, prescribe that the articles of incorporation or association may be eliminated as a requirement hereunder after the first filing thereof, provided, however, that any amendments thereto be filed. The penalty provisions of this subtitle shall be applicable to violations hereof.

313A.

(c) The taxes and fees referred to in subsections (a) and (b) of this section, and all increases, interests and penalties thereon, shall be a lien upon the property of the real estate investment trust from and after the time when notice has been given that such tax has become due and payable as provided