

CHAPTER 109

(Senate Bill 69)

AN ACT concerning

Comptroller - Tax Return Preparer - Filing Requirements and Penalties

FOR the purpose of requiring certain tax return preparers to sign certain returns or claims for refund; requiring a tax return preparer to furnish a certain identifying number; imposing certain penalties for certain failures to sign a return or furnish a certain identifying number; and generally relating to tax return preparers.

BY repealing and reenacting, with amendments,

Article - Tax - General
Section 10-804(b) and (c)
Annotated Code of Maryland
(2004 Replacement Volume)

BY adding to

Article - Tax - General
Section 13-715
Annotated Code of Maryland
(2004 Replacement Volume)

SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND, That the Laws of Maryland read as follows:

Article - Tax - General

10-804.

(b) (1) Each income tax return and estimated income tax declaration and return shall be:

[(1)] (I) signed in the same manner required for the signing of a federal return under §§ 6061 through 6064 of the Internal Revenue Code; and

[(2)] (II) made under oath.

(2) (I) AN INDIVIDUAL WHO IS AN INCOME TAX RETURN PREPARER WITH RESPECT TO A RETURN OR CLAIM FOR REFUND OF TAX SHALL SIGN THE RETURN OR CLAIM FOR REFUND AFTER IT IS COMPLETED AND BEFORE IT IS PRESENTED TO THE TAXPAYER OR NONTAXABLE ENTITY FOR SIGNATURE.

(II) IF THE PREPARER IS UNAVAILABLE FOR SIGNATURE, ANOTHER PREPARER SHALL REVIEW THE ENTIRE PREPARATION OF THE RETURN OR CLAIM FOR REFUND, AND THEN SHALL SIGN THE RETURN OR CLAIM FOR REFUND. THE PREPARER SHALL SIGN THE RETURN IN THE MANNER PRESCRIBED BY THE COMPTROLLER IN FORMS, INSTRUCTIONS, OR OTHER APPROPRIATE GUIDANCE.