

(3) IF MORE THAN ONE INCOME TAX RETURN PREPARER IS INVOLVED IN THE PREPARATION OF THE RETURN OR CLAIM FOR REFUND, THE INDIVIDUAL PREPARER WHO HAS THE PRIMARY RESPONSIBILITY AS BETWEEN OR AMONG THE PREPARERS FOR THE OVERALL SUBSTANTIVE ACCURACY OF THE PREPARATION OF THE RETURN OR CLAIM FOR REFUND SHALL BE CONSIDERED TO BE THE INCOME TAX RETURN PREPARER FOR PURPOSES OF PARAGRAPH (2) OF THIS SUBSECTION.

(c) (1) To properly identify persons listed in a return or other document, a person shall include in the document the Social Security or other identifying number that the Comptroller requires:

- (i) of the person required to file the return or document; and
- (ii) of the person on whose behalf the return or document is filed.

(2) If a return or document is filed on behalf of a person, that person shall provide the identifying number required in a return or document to the person who files the return or document.

(3) ANY RETURN OR CLAIM FOR REFUND PREPARED BY AN INCOME TAX RETURN PREPARER SHALL BEAR THE IDENTIFYING NUMBER FOR SECURING PROPER IDENTIFICATION OF THE PREPARER, THE PREPARER'S EMPLOYER, OR BOTH, AS PRESCRIBED UNDER § 6109(A)(4) OF THE INTERNAL REVENUE CODE.

13-715.

(A) (1) SUBJECT TO THE PROVISIONS OF PARAGRAPH (2) OF THIS SUBSECTION, ANY PERSON WHO IS AN INCOME TAX RETURN PREPARER WITH RESPECT TO ANY RETURN OR CLAIM FOR REFUND, WHO IS REQUIRED UNDER § 10-804(B)(2) OF THIS ARTICLE TO SIGN THE RETURN OR CLAIM FOR REFUND, AND WHO FAILS TO COMPLY WITH THAT REQUIREMENT WITH RESPECT TO THE RETURN OR CLAIM FOR REFUND SHALL PAY A PENALTY OF \$50 FOR THAT FAILURE, UNLESS IT IS SHOWN THAT THE FAILURE IS DUE TO REASONABLE CAUSE AND NOT DUE TO WILLFUL NEGLIGENCE.

(2) THE MAXIMUM PENALTY IMPOSED UNDER THIS SUBSECTION ON ANY PERSON WITH RESPECT TO DOCUMENTS FILED DURING ANY CALENDAR YEAR MAY NOT EXCEED \$25,000.

(B) (1) SUBJECT TO THE PROVISIONS OF PARAGRAPH (2) OF THIS SUBSECTION, ANY PERSON WHO IS AN INCOME TAX RETURN PREPARER WITH RESPECT TO ANY RETURN OR CLAIM FOR REFUND AND WHO FAILS TO COMPLY WITH § 10-804 (C)(3) OF THIS ARTICLE WITH RESPECT TO THE RETURN OR CLAIM FOR REFUND SHALL PAY A PENALTY OF \$50 FOR THAT FAILURE, UNLESS IT IS SHOWN THAT THE FAILURE IS DUE TO REASONABLE CAUSE AND NOT DUE TO WILLFUL NEGLIGENCE.

(2) THE MAXIMUM PENALTY IMPOSED UNDER THIS SUBSECTION ON ANY PERSON WITH RESPECT TO DOCUMENTS FILED DURING ANY CALENDAR YEAR MAY NOT EXCEED \$25,000.