

(II) OPERATES TO REDUCE THE COUNTY INCOME TAX.

(2) THE COUNTY INCOME TAX IS BASED ON THE AMOUNT OF STATE INCOME TAX AFTER THE STATE INCOME TAX IS REDUCED BY THE CREDIT.

10-804.

(C) (1) TO PROPERLY IDENTIFY PERSONS LISTED IN A RETURN OR OTHER DOCUMENT, A PERSON SHALL INCLUDE IN ~~A--RETURN-OR 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.

(D) EACH RESIDENT SHALL INCLUDE ON THE INCOME TAX RETURN OF THE RESIDENT THE NAME OF THE COUNTY AND MUNICIPAL CORPORATION, IF ANY, WHERE THE RESIDENT RESIDES.

10-805.

(a) Except AS PROVIDED IN SUBSECTION (B) OF THIS SECTION AND EXCEPT for a fiduciary, each resident shall file an income tax return if, after exclusion of social security and railroad retirement benefits that are included in federal gross income, the resident:

(1) would be required to file a federal income tax return under § 6012(a) of the Internal Revenue Code; OR

(2) would have federal gross income that exceeds the amount specified in § 6012(a) of the Internal Revenue Code after the federal gross income is increased by the modifications in §§ 10-205 and 10-206 of this title[; or

(3) is a dependent who].

(B) A RESIDENT DEPENDENT SHALL FILE AN INCOME TAX RETURN IF THE DEPENDENT:

[(i)] (1) would have federal gross income that exceeds the amount specified in § 6012(a)(1)(A)(i) of the Internal Revenue Code after the federal gross income is modified under §§ 10-205, 10-206, 10-207, and 10-208 of this title; and