

[(ii)] (2) otherwise would be described in § 6012(a)(1)(A)(i) of the Internal Revenue Code.

[(b)] (C) If an individual whose status changes, during a taxable year, from resident to nonresident is required to file an income tax return under subsection (a) OR SUBSECTION (B) of this section or § 10-806 of this subtitle, the individual shall report on the return the Maryland taxable income:

(1) received during the part of the taxable year that the individual was a resident; and

(2) derived as a nonresident.

10-806.

(a) [Each] EXCEPT AS PROVIDED IN SUBSECTION (B) OF THIS SECTION, EACH nonresident who has Maryland taxable income and is required to file a federal income tax return shall file an income tax return.

(B) A NONRESIDENT DEPENDENT WHO HAS MARYLAND TAXABLE INCOME SHALL FILE AN INCOME TAX RETURN IF THE DEPENDENT MEETS THE REQUIREMENTS UNDER § 10-805(B) OF THIS SUBTITLE.

[(b)] (C) For county income tax purposes, a nonresident who derives income from wages for employment in a county shall file an income tax return, unless the Comptroller determines that each locality in which the nonresident resides:

(1) imposes no tax on the income of a Maryland resident derived from wages for employment in that locality;

(2) exempts that income from its tax on income; or

(3) allows a credit for that income and exempts that income from the withholding requirements for its tax on income.

10-820.

(a) (1) [An] A FIDUCIARY, individual, OR PARTNERSHIP required under Part II of this title to file a return for a taxable year shall complete and file with the Comptroller an income tax return:

[(1)] (I) on or before April 15th of the next taxable year; or

[(2)] (II) if the income tax is computed for a fiscal year, on or before the 15th day of the 4th month after the end of that year.