

The second clause of former Art. 81, § 284(d), which required tax computation based on a changed accounting period, is deleted as surplusage.

Defined terms: "Comptroller" § 1-101  
"Maryland taxable income" § 10-101  
"Person" § 1-101

SUBTITLE 6. TAX COMPUTATION.

10-601. COMPUTATION OF STATE INCOME TAX -- IN GENERAL.

EXCEPT AS OTHERWISE PROVIDED IN THIS SUBTITLE, A PERSON SHALL COMPUTE THE STATE INCOME TAX BY APPLYING THE TAX RATE IN § 10-105 OF THIS TITLE TO MARYLAND TAXABLE INCOME.

REVISOR'S NOTE: This section is new language added to state expressly the method for computing State income tax.

Defined terms: "Person" § 1-101  
"Maryland taxable income" § 10-101  
"State income tax" § 10-101

10-602. SAME -- FROM INCOME TAX TABLES.

EXCEPT FOR A FIDUCIARY, AN INDIVIDUAL WHO IS A RESIDENT MAY ELECT TO COMPUTE STATE INCOME TAX FOR A TAXABLE YEAR FROM TAX TABLES THAT THE COMPTROLLER HAS PREPARED, IF:

(1) THE INDIVIDUAL:

- (I) REPORTS INCOME ON A CASH BASIS;
- (II) FILES A RETURN FOR THE FULL CALENDAR YEAR;
- (III) HAS MARYLAND ADJUSTED GROSS INCOME OF \$50,000 OR LESS; AND
- (IV) DOES NOT CLAIM CREDIT FOR TAX PAID ON INCOME TO ANOTHER STATE; AND

(2) FOR A MARRIED INDIVIDUAL WHO LIVES WITH A SPOUSE AT ANY TIME DURING THE TAXABLE YEAR, THE SPOUSE:

- (I) DOES NOT FILE A SEPARATE RETURN; OR
- (II) FILES A SEPARATE RETURN USING THE TAX TABLES.

REVISOR'S NOTE: This section is new language derived without substantive change from former Art. 81, § 289(b) and the first sentence of (a).