Defined terms: "Fiduciary" § 10-101
"Individual" § 10-801

10-802. RESERVED.

10-803. RESERVED.

PART II. RETURNS AND DECLARATIONS GENERALLY.

10-804. REQUIREMENTS GENERALLY.

(A) FILING.

EACH PERSON REQUIRED UNDER THIS SUBTITLE TO FILE AN INCOME TAX RETURN OR ESTIMATED INCOME TAX DECLARATION OR RETURN SHALL FILE A RETURN OR DECLARATION WITH THE COMPTROLLER, WHETHER OR NOT:

(1) THE PERSON OWES INCOME TAX; OR

(2) THE COMPTROLLER SENDS THE PERSON A FORM OR OTHERWISE REQUESTS THAT THE RETURN OR DECLARATION BE FILED.

(B) OATHS AND SIGNATURE.

EACH INCOME TAX RETURN AND ESTIMATED INCOME TAX DECLARATION AND RETURN SHALL BE:

(1) SIGNED IN THE SAME MANNER REQUIRED FOR THE SIGNING OF A FEDERAL RETURN UNDER §§ 6061 THROUGH 6064 OF THE INTERNAL REVENUE CODE; AND

(2) MADE UNDER OATH.

(C) OTHER REQUIREMENTS.

EACH PERSON REQUIRED UNDER THIS SUBTITLE TO FILE AN INCOME TAX RETURN OR ESTIMATED INCOME TAX DECLARATION OR RETURN SHALL:

(1) COMPLY WITH THE REGULATIONS OF THE COMPTROLLER;

(2) KEEP THE RECORDS THAT THE COMPTROLLER REQUIRES; AND

(3) ATTACH TO AN INCOME TAX RETURN OR OTHERWISE FILE WITH THE COMPTROLLER ANY RECORDS OR STATEMENTS THAT THE COMPTROLLER REQUIRES, INCLUDING:

(I) FOR AN INDIVIDUAL WHO HAS INCOME TAX WITHHELD FROM WAGES OR OTHER PAYMENTS, A COPY OF THE STATEMENT FROM THE PERSON WHO WITHHOLDS THE TAX THAT STATES:

1. THE AMOUNT OF WAGES PAID AND THE INCOME TAX WITHHELD; OR