2. THE AMOUNT OF PAYMENTS MADE AND THE INCOME TAX WITHHELD;

(II) A COPY OF THE FEDERAL INCOME TAX RETURN:

1. FOR A CORPORATION; AND

2. IF THE COMPTROLLER REQUESTS, FOR AN INDIVIDUAL; AND

(III) FOR A MARRIED COUPLE WHO FILES A JOINT FEDERAL INCOME TAX RETURN AND ELECTS TO FILE SEPARATE INCOME TAX RETURNS UNDER THIS TITLE, A SCHEDULE THAT RECONCILES THE SEPARATE INCOME AND DEDUCTIONS OF EACH SPOUSE TO THE JOINT FEDERAL ADJUSTED GROSS INCOME AND DEDUCTIONS SHOWN ON THE FEDERAL RETURN.

REVISOR'S NOTE: Subsection (a) of this section is new language substituted for the second clause of the second sentence of former Art. 81, § 303 and, as it related to returns, the first sentence of § 304(b). This substitution is made to state affirmatively that a person is not excused from complying with this subtitle because the Comptroller did not ask for a tax return or declaration and to state expressly that the requirements of this subtitle must be met even if the person owes no income tax.

Subsection (b) of this section is new language substituted for the first sentence of former Art. 81, § 299. This substitution obviates the need to list individuals authorized to sign for corporate and other taxpayers. The substituted language applies to a "declaration" as well as a "return".

Subsection (c)(1), (2), and (3)(i)1., (ii), and (iii) of this section is new language derived without substantive change from former Art. 81, §§ 280(d) and 297, the second clause of § 294(a)(1), as that clause related to attachments, and the first sentence of § 304(b), as that sentence related to records, statements, and regulations.

Subsection (c)(3)(i)2. of this section is new language added to clarify that a statement of withholding from payments other than wages must be filed.

In the introductory language of subsection (c) of this section, the reference to each "person required under this subtitle to file an income tax return or estimated income tax declaration or return" is substituted for the former reference to "[e]very taxpayer liable to any tax imposed by this subtitle", to encompass persons who have no tax liability for a particular taxable year but are required to file a return or declaration.