

In the introductory language of subsection (c)(3) of this section, the reference to "records or statements" is substituted for the former reference to "a further or supplemental return ... to contain further information ... necessary for computation of the tax herein provided", for clarity and brevity. See also § 2-104 of this article.

In the introductory language of subsection (c)(3)(i) of this section, the limitation "who has income tax withheld from the wages or other payments" is added to clarify that the attachment is required only for the individual for whom income tax was withheld.

In subsection (c)(3)(i)1. of this section, the defined term "income tax" is substituted for the former reference to "Maryland income tax", for clarity.

Also in subsection (c)(3)(i)1. of this section, the former words "compensation" and "salary" are deleted as included in the defined term "wages".

In subsection (c)(3)(ii) of this section, the former reference to the Comptroller's right to compel a taxpayer to produce federal records "[w]henever in the opinion of the Comptroller it is necessary to examine the federal income tax return or a copy thereof, of any taxpayer in order properly to audit the returns of such taxpayer" is deleted as unnecessary in light of the broad administrative powers of the Comptroller. As to administration by the Comptroller, see Title 2 of this article.

Also in subsection (c)(3)(ii) of this section, the former reference to "statements and schedules in support" of a federal return is deleted as included in the term "federal income tax return".

In subsection (c)(3)(iii) of this section, the term "married couple" is substituted for the former phrase "husband and wife", for clarity.

The fourth sentence and the second clause of the third sentence of former Art. 81, § 295, which related to the requirements for filing charter documents, bylaws, financial statements, and exemption certificates and the Comptroller's power to adopt regulations to alter those requirements, are deleted as unnecessary in light of the broad requirement in subsection (c)(3) of this section for filing of "any records or statements that the Comptroller requires". Similarly, former Art. 81, § 296 and the second sentence of § 299, which required "supplementary returns" and reports by affiliated corporations, are deleted.