The first sentence and the second clause of the second sentence of former Art. 81, § 303, which required the Comptroller to supply blank income tax returns and to obtain returns, are deleted as surplusage.

The second sentence of former Art. 81, § 304(b), which allowed the Comptroller to require records and returns, is deleted as unnecessary in light of this section and §§ 13-302, 13-304(a)(3), and 13-305 of this article.

Defined terms: "Comptroller" § 1-101
"Corporation" § 10-101 "Income tax" § 1-101
"Individual" § 10-801 "Person" § 1-101
"Wages" § 10-101

10-805. INDIVIDUAL RETURNS -- RESIDENTS.

(A) IN GENERAL.

EXCEPT FOR A FIDUCIARY, EACH RESIDENT SHALL FILE AN INCOME TAX RETURN IF, AFTER EXCLUSION OF SOCIAL SECURITY AND RAILROAD RETIREMENT BENEFITS THAT ARE INCLUDED IN FEDERAL GROSS INCOME, THE RESIDENT:

(1) WOULD BE REQUIRED TO FILE A FEDERAL INCOME TAX RETURN UNDER § 6012(A) OF THE INTERNAL REVENUE CODE;

(2) WOULD HAVE FEDERAL GROSS INCOME THAT EXCEEDS THE AMOUNT SPECIFIED IN § 6012(A) OF THE INTERNAL REVENUE CODE AFTER THE FEDERAL GROSS INCOME IS INCREASED BY THE MODIFICATIONS IN §§ 10-205 AND 10-206 OF THIS TITLE; OR

(3) IS A DEPENDENT WHO:

(I) WOULD HAVE FEDERAL GROSS INCOME THAT EXCEEDS THE AMOUNT SPECIFIED IN § 6012(A)(1)(A)(I) OF THE INTERNAL REVENUE CODE AFTER THE FEDERAL GROSS INCOME IS MODIFIED UNDER §§ 10-205, 10-206, 10-207, AND 10-208 OF THIS TITLE; AND

(II) OTHERWISE WOULD BE DESCRIBED IN § 6012(A)(1)(A)(I) OF THE INTERNAL REVENUE CODE.

(B) RESIDENT FOR PART OF TAXABLE YEAR.

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) 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