(2) DERIVED AS A NONRESIDENT.

REVISOR'S NOTE: This section is new language derived without substantive change from former Art. 81, § 294(e) and (a)(2), (4), and, as it related to a resident, the first clause of (1).

In the introductory language of subsection (a) of this section, the former references to the return "with the Comptroller" and "in such form as the Comptroller shall prescribe" are deleted as unnecessary in light of § 2-104 of this article.

In subsection (a)(2) and the introductory language of subsection (a)(3) of this section, the former limitations "[n]otwithstanding any other provisions of this [subtitle] to the contrary" are deleted as unnecessary in light of the revision of this section.

In subsection (a)(2) of this section, the references to federal "gross income" are substituted for the former reference to federal "income", for clarity.

In the introductory language of subsection (a)(3) of this section, the word "taxpayer", which formerly modified the word "dependent", is deleted as surplusage.

In subsection (a)(3)(i) of this section, the reference to "federal gross income that exceeds the amount specified" is substituted for the former reference to the "income level ... determined under the provisions", for clarity.

Subsection (b) of this section is revised to clarify that only one income tax return is required although the individual makes adjustments for Maryland taxable income received in the different parts of the taxable year.

In the introductory language and item (1) of subsection (b) of this section, the defined term "individual" is substituted for the former words "taxpayer" and "he", for clarity.

In subsection (b)(2) of this section, the former cross-reference to a definition of "nonresident" as appearing "in § 287 of this subtitle" is deleted as surplusage.

Defined terms: "Income tax" § 1-101
"Individual" § 10-801
"Internal Revenue Code" § 1-101
"Nonresident" § 10-101 "Resident" § 10-101
"Taxable year" § 10-101