In item (2) of this section, the phrase "under the provisions of § 312 of this subtitle", which formerly modified the term "estimated" income tax, is deleted as redundant.

Also in item (2) of this section, the former reference to the return "in such form as prescribed by the Comptroller" is deleted as unnecessary in light of §§ 2-104 and 10-804 of this article.

Defined terms: "Income tax" § 1-101
"Individual" § 10-801

10-810. CORPORATION RETURN -- IN GENERAL.

A CORPORATION THAT, DURING A TAXABLE YEAR, HAS MARYLAND TAXABLE INCOME SHALL FILE AN INCOME TAX RETURN.

REVISOR'S NOTE: This section is new language derived without substantive change from the first sentence of former Art. 81, § 295.

The phrase "during a taxable year" is added to clarify the income that a return covers.

The defined term "Maryland taxable income" is substituted for the former reference to "income allocable to this State under the provisions of § 316 hereof (and not exempted from taxation hereunder)", for clarity and brevity.

The former reference to every "association (domestic and foreign)" is deleted as included in the defined term "corporation".

The former specific requirements of the return are deleted as unnecessary in light of § 2-104 of this article.

The fifth sentence of former Art. 81, § 295, which subjected violations under this section to "the penalty provisions", is deleted as surplusage.

As to S corporations, see revisor's note to § 10-823 of this subtitle.

Defined terms: "Corporation" § 10-101
"Income tax" § 1-101
"Maryland taxable income" § 1-101
"Taxable year" § 1-101

10-811. SAME -- AFFILIATED CORPORATIONS.

EACH MEMBER OF AN AFFILIATED GROUP OF CORPORATIONS SHALL FILE A SEPARATE INCOME TAX RETURN.