less related expenses over to a corporation or organization which itself is specifically exempt from the tax imposed under this subtitle by reason of § 288(d) of this subtitle", for brevity and clarity.

Defined terms: "Corporation" § 10-101
"Income tax" § 1-101 "Internal Revenue Code" § 1-101

10-813. FIDUCIARY RETURN.

EACH FIDUCIARY WHO HAS MARYLAND TAXABLE INCOME AND IS REQUIRED TO FILE A FEDERAL INCOME TAX RETURN SHALL FILE AN INCOME TAX RETURN.

REVISOR'S NOTE: This subsection is new language derived without substantive change from former Art. 81, § 294(b).

The defined term "Maryland taxable income" is substituted for the former reference to "income taxable under this subtitle", for brevity and clarity.

The former reference to filing "with the Comptroller ... in such form as the Comptroller shall prescribe", is deleted as unnecessary in light of §§ 2-104 and 10-804 of this article.

Defined terms: "Fiduciary" § 10-101
"Income tax" § 1-101
"Maryland taxable income" § 10-101

10-814. PARTNERSHIP RETURN.

EACH PARTNERSHIP, AS DEFINED IN § 761 OF THE INTERNAL REVENUE CODE, 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, § 315.

The former requirement that a return be made "for each taxable year" is deleted as surplusage.

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

As to the exempt status of a partnership, see § 10-104 of this title.

Defined terms: "Income tax" § 1-101
"Internal Revenue Code" § 1-101

10-815. INDIVIDUAL DECLARATION OF ESTIMATED TAX.