The former specific requirement that the return give information on "the status of the taxpayer" in accordance with regulations of the Comptroller is deleted as unnecessary in light of § 2-104 of this article.

The former references to "compensation" and "salary ... paid for personal services performed" are deleted as included in the defined term "wages".

The former words "remunerations" and "emoluments" are deleted as unnecessary in light of the reference to "other income".

Defined terms: "Person" § 1-101
"Wages" § 10-101

10-828. SAME -- WHEN FEDERAL INFORMATION RETURN FILED.

NOTWITHSTANDING § 1-302 OF THE FINANCIAL INSTITUTIONS ARTICLE, IF THE COMPTROLLER REQUESTS, A PERSON, INCLUDING A FINANCIAL INSTITUTION, WHO FILES A FEDERAL INFORMATION RETURN SHALL VERIFY OR REPORT THE ITEMS REPORTED IN A FEDERAL INFORMATION RETURN.

REVISOR'S NOTE: This section is new language derived without substantive change from former Art. 81, § 298(2).

Defined terms: "Comptroller" § 1-101
"Person" § 1-101

10-829. COPY OF INFORMATION RETURN TO RECIPIENT OF PAYMENT.

A PERSON WHO PAYS WAGES FOR WHICH INCOME TAX IS NOT WITHHELD SHALL GIVE THE PAYEE 2 COPIES OF THE INFORMATION RETURN REQUIRED BY § 10-827 OF THIS SUBTITLE.

REVISOR'S NOTE: This section is new language derived without substantive change from the second clause of former Art. 81, § 298(1).

The reference to "wages for which income tax is not withheld" is substituted for the former limitation "except payment of salary, wages or compensation for personal services which is subject to withholding as provided in § 312 of this subtitle", for brevity and clarity.

The word "payee" is substituted for the former phrase "the person or individual to whom payment is made", for brevity and clarity.

The former references to a payment of "salaries" or "compensation for personal services" are deleted as included in the defined term "wages".