REVISOR'S NOTE: This subsection is new language derived without substantive change from the references, in former Art. 81, § 312(a-1)(1), to sick pay and annuities, and, as they related to income subject to withholding, (a-2)(2) and the first sentence of (m).

In item (1) of this subsection, the cross-reference to "§ 3402(o) of the Internal Revenue Code" is substituted for former Art. 81, § 312(a-1)(2), which defined "annuity" and "sick pay", for clarity and brevity.

In item (2) of this subsection, the former reference to a fiduciary "of an estate subject to the jurisdiction of this State and the provisions of this subtitle" is deleted as included in the defined term "fiduciary".

Also in item (2) of this subsection, the former references to a nonresident alien as an alien "of the United States" and a "citizen or domiciliary of a foreign country, or nation" are deleted as redundant.

Also in item (2) of this subsection, the former "July 1, 1963" effective date is deleted as obsolete.

Defined terms: "Fiduciary" § 10-101
"Income tax" § 1-101 "Internal Revenue Code" § 10-101
"Nonresident" § 10-101 "S corporation" § 10-101

(D) PAYOR.

"PAYOR" MEANS A PERSON RESPONSIBLE TO MAKE A PAYMENT SUBJECT TO WITHHOLDING.

REVISOR'S NOTE: This subsection is new language added to allow concise reference to persons responsible for making payments subject to withholdings.

Defined terms: "Payment subject to withholding" § 10-905
"Person" § 1-101

(E) WITHHOLD.

"WITHHOLD" INCLUDES DEDUCTING INCOME TAX.

REVISOR'S NOTE: This subsection is new language added to state expressly that withholding includes deducting the amounts withheld, for clarity, and to avoid repetition of the phrase "deduct and withhold".

Defined term: "Income tax" § 1-101

10-906. TAX TO BE WITHHELD AND PAID TO COMPTROLLER.