

"Employer" § 10-905	"Individual" § 10-101
"Withhold" § 10-905	

10-911. ANNUAL STATEMENT BY EMPLOYER.

(A) STATEMENT REQUIRED.

EACH EMPLOYER REQUIRED UNDER § 10-906 OF THIS SUBTITLE TO WITHHOLD INCOME TAX FOR AN EMPLOYEE SHALL PREPARE A STATEMENT THAT SHOWS FOR THE PREVIOUS CALENDAR YEAR:

- (1) THE NAME OF THE EMPLOYER;
- (2) THE NAME OF THE EMPLOYEE;
- (3) THE TOTAL AMOUNT THAT THE EMPLOYER PAID TO THE EMPLOYEE AS WAGES;
- (4) THE TOTAL AMOUNT OF TIPS THAT THE EMPLOYEE REPORTED;
- (5) THE TOTAL AMOUNT OF INCOME TAX THAT HAS BEEN WITHHELD UNDER THIS SUBTITLE;
- (6) ANY AMOUNT BY WHICH INCOME TAX REQUIRED TO BE WITHHELD ON TIPS EXCEEDS THE OTHER NET WAGES PAID TO THE EMPLOYEE; AND
- (7) ANY OTHER INFORMATION THAT THE COMPTROLLER REQUIRES BY REGULATION.

(B) DATE DUE.

AN EMPLOYER SHALL:

- (1) PROVIDE 2 COPIES OF THE STATEMENT REQUIRED UNDER SUBSECTION (A) OF THIS SECTION TO THE EMPLOYEE ON OR BEFORE JANUARY 31 OF EACH YEAR; AND
- (2) SUBMIT 1 COPY OF THE STATEMENT TO THE COMPTROLLER ON OR BEFORE FEBRUARY 28 OF EACH YEAR.

(C) FORM OF STATEMENT AND INFORMATION.

UNLESS AN EMPLOYER IS REQUIRED TO MAKE RETURNS OR REPORTS FOR FEDERAL INCOME TAX PURPOSES ON MAGNETIC TAPE OR OTHER MACHINE-READABLE FORM, THE COMPTROLLER MAY NOT REQUIRE THAT STATEMENT REQUIRED UNDER SUBSECTION (A) OF THIS SECTION BE SUBMITTED ON MAGNETIC TAPE OR OTHER MACHINE-READABLE FORM.

REVISOR'S NOTE: This section is new language derived without substantive change from the fourth and fifth sentences of former Art. 81, § 312(b-1) and (i)(2)(iii) and the first, second, and third sentences of (1).