

{iii}--a--person-acting-as-trustee-or-manager-of  
a-trust-that-is-exempt-from-federal-income-tax-under-§-501-of-the  
Internal-Revenue-Code,-OR

{iv}--{the-personal-representative-of-an-estate  
that-is-subject-to-the-inheritance-tax,-or

{v}--a---receiver---or---trustee---liquidating---a  
business-;

{e}--"Individual"---means,---unless---expressly---provided  
otherwise,-a-natural-person-or-a-fiduciary-;

{h}-{1}--"Resident"-means-;

{i}--an---individual,-OTHER--THAN--A--PERSONAL  
REPRESENTATIVE,-WHO-

1,-IS-domiciled-in-this-State-on-the-last  
day-of-the-taxable-year,-or

{ii}-2,-{an-individual-who,-}for-more-than--6  
months--of--the-taxable-year,-maintained-a-place-of-abode-in-this  
State,-whether-domiciled-in-this-State-or-not,-AND

{II}--A-PERSONAL-REPRESENTATIVE--WHOSE--DECEDENT  
WAS-DOMICILED-IN-THIS-STATE-ON-THE-DATE-OF-THE-DECEDENT'S-DEATH-

10-102-

Except--as--provided--in-§-10-104-of-this-subtitle,-a-tax-is  
imposed-on-the-Maryland-taxable-income-of-each-individual-and-of  
each-corporation-;

10-212-

{A}--{To}--EXCEPT--AS--PROVIDED--IN--SUBSECTION--{B}-OF-THIS  
SECTION,-TO-determine-Maryland-taxable-income,-a--fiduciary--may  
deduct-§200-as-an-exemption-;

{B}--TO--DETERMINE--MARYLAND-TAXABLE-INCOME,-A-FIDUCIARY-WHO  
IS-A-PERSONAL-REPRESENTATIVE-MAY-Deduct-§600-AS-AN-EXEMPTION-

13-101-

{c}--{2}--"Tax-collector"-includes-;

{i}--the-Comptroller-;

{ii}--the-Department,-with-respect-to-;

1,-the--financial--institution--franchise  
tax,-and