

(A) "TAXPAYER IDENTITY INFORMATION" DEFINED.

IN THIS SECTION, "TAXPAYER IDENTITY INFORMATION" MEANS A TAXPAYER'S:

(1) NAME;

(2) ADDRESS; AND

(3) IDENTIFYING NUMBER, AS DESCRIBED IN § 6109 OF THE INTERNAL REVENUE CODE.

(B) DISCLOSURE OF TAXPAYER IDENTITY INFORMATION.

(1) IN ADDITION TO A DISCLOSURE ALLOWED IN § 13-203 OF THIS SUBTITLE, THE COMPTROLLER MAY DISCLOSE TAXPAYER IDENTITY INFORMATION THAT RELATES TO THE INCOME TAX:

(I) ON WRITTEN REQUEST OF THE ADMINISTRATOR OF THE CENTRAL COLLECTION UNIT FOR TAXPAYER IDENTITY INFORMATION, TO THE ADMINISTRATOR OR OTHER EMPLOYER OR AGENT OF THE UNIT BUT ONLY FOR PURPOSES OF COLLECTION OF A DEBT THAT THE TAXPAYER OWES TO THE STATE;

(II) TO 1 OR MORE COMMERCIAL PRINTERS FOR THE PURPOSE OF PRINTING THE TAXPAYER IDENTITY INFORMATION ON INCOME TAX FORMS;

(III) TO 1 OR MORE COMMERCIAL BANKS FOR THE PURPOSE OF USING A LOCKBOX SYSTEM FOR INCOME TAX WITHHOLDINGS AND ESTIMATED TAX FORMS AND PAYMENTS FOR EMPLOYERS;

(IV) IN LISTS OF NAMES OF PERSONS WHO HAVE FAILED TO PAY THE INCOME TAX AS REQUIRED IN TITLE 10 OF THIS ARTICLE AND OTHER RELEVANT INFORMATION THAT THE COMPTROLLER DETERMINES MAY HELP IN THE COLLECTION OF UNPAID INCOME TAX; AND

(V) EXCEPT FOR THE IDENTIFYING NUMBERS DESCRIBED IN SUBSECTION (A)(3) OF THIS SECTION, TO:

1. 1 OR MORE PERSONS WITH WHOM THE COMPTROLLER HAS CONTRACTED TO OBTAIN TELEPHONE NUMBERS OF TAXPAYERS FOR USE IN THE COLLECTION OF UNPAID INCOME TAX; OR

2. THE PRESS OR OTHER MEDIUM FOR THE PURPOSE OF NOTIFYING PERSONS ENTITLED TO TAX REFUNDS IF, AFTER REASONABLE EFFORT AND TIME, THE COMPTROLLER HAS BEEN UNABLE TO LOCATE THOSE PERSONS.

(2) IF THE COMPTROLLER DISCLOSES TAXPAYER IDENTITY INFORMATION TO A PERSON UNDER A CONTRACT DESCRIBED IN PARAGRAPH (1)(V)1. OF THIS SUBSECTION, THE PERSON:

(I) SHALL USE THAT INFORMATION ONLY TO OBTAIN TELEPHONE NUMBERS FOR THE COMPTROLLER; AND