

(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) An employer OR PAYOR OF A PAYMENT SUBJECT TO WITHHOLDING OF WINNINGS DERIVED FROM WAGERING shall:

(1) provide 2 copies of the statement required under subsection (a) of this section to the employee OR PERSON WHO RECEIVES WINNINGS DERIVED FROM WAGERING 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) Unless an employer OR PAYOR 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.

13-706.

If a person is required to provide an income tax withholding statement under § 10-911 of this article, the Comptroller shall assess a penalty of \$50 for each violation, if the person willfully:

(1) fails to provide a required withholding statement; or

(2) provides a false withholding statement.

13-1007.

(a) A person who is required to file an income tax withholding return and who willfully fails to file the return as required under Title 10 of this article is guilty of a misdemeanor and, on conviction, is subject to a fine not exceeding \$5,000 or imprisonment not exceeding 5 years or both.

(b) A person who is required to withhold income tax and who willfully fails to withhold the tax as required under Title 10 of this article is guilty of a misdemeanor and, on conviction, is subject to a fine not exceeding \$5,000 or imprisonment not exceeding 5 years or both.

(c) A person who is required to pay over income tax and who willfully fails to pay over the tax as required under Title 10 of this article is guilty of a misdemeanor and, on conviction, is