

~~THAT TAXABLE YEAR, CALCULATED BEFORE THE APPLICATION OF THE CREDIT ALLOWED UNDER THIS SECTION AND THE CREDITS ALLOWED UNDER §§ 10-701 AND 10-701.1 OF THIS SUBTITLE BUT AFTER APPLICATION OF ANY OTHER CREDITS ALLOWED UNDER THIS SUBTITLE.~~

~~(H) THE UNUSED AMOUNT OF THE CREDIT FOR ANY TAXABLE YEAR MAY NOT BE CARRIED OVER TO ANY OTHER TAXABLE YEAR.~~

~~(D) THE COMPTROLLER SHALL BY REGULATION PROVIDE FOR THE APPLICATION OF THE CREDIT UNDER THIS SECTION IN THE CASE OF A PAYEE THAT IS AN S CORPORATION, PARTNERSHIP, LIMITED LIABILITY COMPANY, OR OTHER ENTITY TREATED AS A PARTNERSHIP FOR TAX PURPOSES.~~

~~10-804.~~

~~(e) Each person required under this subtitle to file an income tax return or estimated income tax declaration or return shall:~~

~~(3) attach to an income tax return or otherwise file with the Comptroller any records or statements that the Comptroller requires, including:~~

~~(i) for an individual who has income tax withheld from salary, wages, or other compensation for personal services, or other payments, a copy of the statement from the person who withholds the tax that states:~~

- ~~1. the amount of salary, wages, or other compensation for personal services paid and the income tax withheld; or~~
- ~~2. the amount of payments made and the income tax withheld; [and]~~

~~(ii) a copy of the federal income tax return:~~

- ~~1. for a corporation; and~~
- ~~2. if the Comptroller requests, for an individual; AND~~

~~(H) IF THE COMPTROLLER REQUESTS, FOR A CORPORATION THAT IS A MEMBER OF AN AFFILIATED GROUP OR CONTROLLED GROUP UNDER § 1504 OR § 1563 OF THE INTERNAL REVENUE CODE, A STATEMENT OF ALL INTERMEMBER COSTS OR EXPENSES AND ALL INTERMEMBER SALES, EXCHANGES, OR OTHER TRANSACTIONS INVOLVING TANGIBLE OR INTANGIBLE PROPERTY FOR THE TAXABLE YEAR.~~

~~SECTION 2. AND BE IT FURTHER ENACTED, That:~~

~~(a) all corporations required to make the addition to federal taxable income set forth in § 10-306.1 of the Tax General Article shall make estimated tax payments under § 10-821 of the Tax General Article that reflect any increased Maryland corporation income tax liability resulting from the addition; and~~

~~(b) notwithstanding the provisions of §§ 13-602 and 13-702 of the Tax General Article, with respect to those corporations required to make the addition to~~