

and the aggregate amount of Maryland income tax savings for all such corporations for that taxable year as a result of using single sales factor apportionment; and

3. the number of corporations paying more in Maryland income tax for the taxable year as a result of using single sales factor apportionment and the aggregate amount of additional Maryland income tax owed by those corporations for the taxable year as a result of using single sales factor apportionment.

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(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:

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

1. for a corporation;

2. FOR AN INDIVIDUAL WHO REPORTS INCOME OR LOSS FROM A SOLE PROPRIETORSHIP (SCHEDULE C OF FORM 1040) OR INCOME OR LOSS FROM RENTAL REAL ESTATE AND ROYALTIES, PARTNERSHIPS AND S CORPORATIONS, ESTATES AND TRUSTS, OR REAL ESTATE MORTGAGE INVESTMENT CONDUITS (SCHEDULE E OF FORM 1040); and

[2.] 3. if the Comptroller requests, for an individual OTHER THAN ONE DESCRIBED IN ITEM 2 OF THIS ITEM; [and]

(III) FOR A CORPORATION, THE STATEMENTS REQUIRED UNDER § 10-804.1 OF THIS SUBTITLE; AND

[(iii)] (IV) 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.

10-804.1.

(A) (1) IN THIS SECTION THE FOLLOWING WORDS HAVE THE MEANINGS INDICATED.

(2) "CORPORATE GROUP" MEANS: