

2. AT LEAST \$10,000,000 BUT LESS THAN \$50,000,000;
3. AT LEAST \$50,000,000 BUT LESS THAN \$100,000,000;
4. AT LEAST \$100,000,000 BUT LESS THAN \$250,000,000; OR
5. AT LEAST \$250,000,000.

(3) IF A PUBLICLY TRADED CORPORATION IS A MEMBER OF A CORPORATE GROUP AND THE CORPORATE GROUP HAS WORLDWIDE GROSS RECEIPTS FOR THE TAXABLE YEAR IN EXCESS OF \$100,000,000, THE STATEMENT REQUIRED UNDER THIS SUBSECTION SHALL INCLUDE:

(I) THE INFORMATION SPECIFIED UNDER PARAGRAPH (1) OR (2) OF THIS SUBSECTION FOR EACH MEMBER OF THE CORPORATE GROUP, WHETHER OR NOT THE MEMBER IS DOING BUSINESS IN THE STATE OR IS REQUIRED TO FILE AN INCOME TAX RETURN UNDER THIS TITLE; AND

(II) OTHER INFORMATION AS SPECIFIED BY THE COMPTROLLER FOR THE CORPORATION AND FOR EACH MEMBER OF ANY CORPORATE GROUP OF WHICH THE CORPORATION IS A MEMBER, INCLUDING:

1. THE MEMBERS OF THE CORPORATE GROUP THAT WOULD BE INCLUDED IN THE COMBINED GROUP USING THE "WATER'S EDGE" METHOD FOR PURPOSES OF COMBINED REPORTING AND THE DIFFERENCE IN MARYLAND INCOME TAX THAT WOULD BE OWED IF THE CORPORATION WERE REQUIRED TO USE COMBINED REPORTING USING THE "WATER'S EDGE" METHOD TO DETERMINE ITS MARYLAND INCOME TAX;

2. THE SALES FACTOR THAT WOULD BE CALCULATED FOR THIS STATE AND THE DIFFERENCE IN MARYLAND INCOME TAX THAT WOULD BE OWED IF THE CORPORATION WERE REQUIRED TO INCLUDE IN THE NUMERATOR OF THE SALES FACTOR FOR PURPOSES OF APPORTIONING INCOME TO THE STATE ALL SALES OF PROPERTY SHIPPED FROM AN OFFICE, STORE, WAREHOUSE, FACTORY, OR OTHER PLACE OF STORAGE IN THIS STATE WHERE:

A. THE PURCHASER IS THE FEDERAL GOVERNMENT;

AND