

B. THE PROPERTY IS SHIPPED OR DELIVERED TO A CUSTOMER IN A STATE IN WHICH THE SELLING CORPORATION IS NOT SUBJECT TO A STATE CORPORATE INCOME TAX OR STATE FRANCHISE TAX MEASURED BY NET INCOME AND COULD NOT BE SUBJECTED TO SUCH A TAX IF THE STATE WERE TO IMPOSE IT;

3. FOR ANY INCOME THAT THE TAXPAYER HAS IDENTIFIED, ON THE INCOME TAX RETURN FILED UNDER THIS TITLE OR ON AN INCOME TAX RETURN FILED IN ANY STATE, AS INCOME THAT IS NOT APPORTIONABLE:

A. THE AMOUNT AND SOURCE OF THAT NONAPPORTIONABLE INCOME;

B. UNLESS THE PRINCIPAL EXECUTIVE OFFICE OF THE CORPORATION IS IN THIS STATE, THE STATE TO WHICH THAT NONAPPORTIONABLE INCOME WAS ALLOCATED; AND

C. IF THE PRINCIPAL EXECUTIVE OFFICE OF THE CORPORATION IS IN THIS STATE, THE DIFFERENCE IN TAX THAT WOULD BE OWED IF THE CORPORATION WERE REQUIRED TO ALLOCATE 100% OF THE NONAPPORTIONABLE INCOME TO MARYLAND;

4. THE FULL-TIME EQUIVALENT EMPLOYMENT OF THE CORPORATION IN THE STATE ON THE LAST DAY OF THE TAXABLE YEAR AND FOR THE 3 PREVIOUS TAXABLE YEARS; AND

5. IF THE CORPORATION IS INCORPORATED IN THE UNITED STATES OR IS AN AFFILIATE OF A CORPORATION INCORPORATED IN THE UNITED STATES, PROFITS BEFORE TAX REPORTED ON THE SECURITIES AND EXCHANGE COMMISSION FORM 10-K FOR THE CORPORATION OR THE CORPORATE GROUP OF WHICH THE CORPORATION IS A MEMBER FOR THE CORPORATE FISCAL YEAR THAT CONTAINS THE LAST DAY OF THE TAXABLE YEAR.

(D) (1) THE STATEMENTS REQUIRED UNDER SUBSECTIONS (B) AND (C) OF THIS SECTION:

(1) SHALL BE FILED ANNUALLY, FOR ALL TAXABLE YEARS BEGINNING AFTER DECEMBER 31, 2005, ON OR BEFORE DATES SPECIFIED BY THE COMPTROLLER IN AN ELECTRONIC FORMAT AS SPECIFIED BY THE COMPTROLLER;