

(b) (1) A credit under § 10-701.1, § 10-702, § 10-703, or § 10-704.1 of this subtitle is allowed against only the State income tax.

(2) The county income tax is based on the amount of State income tax before the State income tax is reduced by the credit.

10-804.

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

(1) comply with the regulations of the Comptroller;

(2) keep the records that the Comptroller requires; and

(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 wages or other payments, a copy of the statement from the person who withholds the tax that states:

1. the amount of wages paid and the income tax withheld; or
2. the amount of payments made and the income tax withheld;

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

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

(iii) for a married couple who files a joint federal income tax return and elects to file separate income tax returns under this title, a schedule that reconciles the separate income and deductions of each spouse to the joint federal adjusted gross income and deductions shown on the federal return[]; and

(iv) for each S Corporation required under this subtitle to file an income tax return, a statement of the income tax withheld for a taxable year on the distributive shares of nonresident shareholders].

10-816.

Each corporation AND EACH PARTNERSHIP that reasonably expects estimated income tax for a taxable year to exceed \$1,000 shall file a declaration of estimated income tax.

10-901.

Except as otherwise provided in this subtitle, an individual, A PARTNERSHIP, or a corporation that has Maryland taxable income in a taxable year shall pay the income tax on that income with the return that covers that year.

10-902.