

[(3)](2) A fiduciary may not use the standard deduction.

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

(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].

10-807.

A husband and wife [may] WHO FILE A JOINT FEDERAL INCOME TAX RETURN SHALL file a joint MARYLAND income tax return.

SECTION 3. AND BE IT FURTHER ENACTED, That the Laws of Maryland read as follows:

Article - Tax - General

10-105.

(a) The State income tax rate for an individual is:

(1) 2% of Maryland taxable income of \$1 through \$1,000;

(2) 3% of Maryland taxable income of \$1,001 through \$2,000;

(3) 4% of Maryland taxable income of \$2,001 through \$3,000; [and]

(4) 5% of Maryland taxable income [in excess of \$3,000] OF \$3,001 THROUGH THE APPLICABLE DOLLAR AMOUNT DETERMINED UNDER SUBSECTION (D) OF THIS SECTION; AND