CORPORATIONS AND ASSOCIATIONS ARTICLE, BUT ONLY TO THE EXTENT THE COMPANY IS TAXABLE AS A PARTNERSHIP UNDER ~~SECTION~~ § 761 OF THE INTERNAL REVENUE CODE, or proprietor; or

(ii) an occupation, profession, or trade that is carried on both in and out of the State; and

(4) income from Maryland State Lottery prizes or winnings from any other wagering, as defined in § 10–905(e) of this title, in the State.

(c) To the extent not otherwise included under subsection (b) of this section, the subtraction under subsection (a) of this section includes the amounts allowed to be subtracted for residents under § 10–207 of this subtitle.

(d) The subtraction under subsection (a) of this section includes the amounts allowed to be subtracted for residents under § 10–208 of this subtitle.

10–701.1.

An individual may claim a credit against the State income tax for a taxable year in the amount of tax paid by a partnership [or], S corporation, OR LIMITED LIABILITY COMPANY under § 10–102.1 of this title that is attributable to the individual's share of the partnership's [or], S corporation's, OR LIMITED LIABILITY COMPANY'S nonresident taxable income, as defined in § 10–102.1(a)(4) of this title.

10–819.

(A) EACH LIMITED LIABILITY COMPANY AS DEFINED UNDER TITLE 4A OF THE CORPORATIONS AND ASSOCIATIONS ARTICLE SHALL FILE AN INCOME TAX RETURN.

(B) (1) IF THE LIMITED LIABILITY COMPANY IS TAXABLE AS A PARTNERSHIP, AS DEFINED IN ~~SECTION~~ § 761 OF THE INTERNAL REVENUE CODE, IT SHALL FILE A PARTNERSHIP TAX RETURN.

(2) IF THE LIMITED LIABILITY COMPANY IS TAXABLE AS A CORPORATION UNDER SUBCHAPTER C OF THE INTERNAL REVENUE CODE, IT SHALL FILE A CORPORATE TAX RETURN.

10–906.

(d) If an employer or payor negligently fails to withhold or to pay income tax in accordance with subsection (a) of this section, personal liability for that income tax extends:

(1) to the employer or payor; [and]

(2) if the employer or payor is a corporation, to:

(i) any officer of the corporation who exercises direct control over its fiscal management; or