

(vii) On or before [December 1, 2008] MARCH 1, 2009, and [December] MARCH 1 of each year thereafter, and notwithstanding any confidentiality requirements, the Comptroller shall prepare and submit to the Governor and, subject to § 2-1246 of the State Government Article, to the General Assembly, a comprehensive report on the use of single sales factor apportionment by manufacturing corporations that provides, at a minimum:

1. the number of corporations filing tax returns for the taxable year that ended during the SECOND preceding calendar year that use single sales factor apportionment and the number of such corporations having a Maryland income tax liability for that taxable year;

2. the number of corporations paying less in Maryland income tax for that taxable year as a result of using single sales factor apportionment and the aggregate amount of Maryland income tax savings for all such corporations for that taxable year as a result of using single sales factor apportionment; and

3. the number of corporations paying more in Maryland income tax for the taxable year as a result of using single sales factor apportionment and the aggregate amount of additional Maryland income tax owed by those corporations for the taxable year as a result of using single sales factor apportionment.

~~10-804.1. 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:

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

1. for a corporation; AND

2. [for an individual who reports income or loss from a sole proprietorship (Schedule C of Form 1040) or income or loss from rental real estate and royalties, partnerships and S corporations, estates and trusts, or real estate mortgage investment conduits (Schedule E of Form 1040); and

3.] if the Comptroller requests, for an individual [other than one described in item 2 of this item];

~~10-804.1.~~

(a) ~~(1) In this section the following words have the meanings indicated.~~