

STATE ALL SALES OF PROPERTY SHIPPED FROM AN OFFICE, STORE, WAREHOUSE, FACTORY, OR OTHER PLACE OF STORAGE IN THIS STATE WHERE:

1. THE PURCHASER IS THE FEDERAL GOVERNMENT;
OR

2. 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; AND

(II) 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 NONOPERATIONAL AND THEREFORE NOT APPORTIONABLE:

1. THE AMOUNT AND SOURCE OF THAT NONOPERATIONAL INCOME; AND

2. IF THE COMMERCIAL DOMICILE 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 NONOPERATIONAL INCOME TO MARYLAND TO THE FULLEST EXTENT ALLOWED UNDER THE UNITED STATES CONSTITUTION.

~~(d)~~ (C) (1) The statements required under ~~subsections (b) and (e)~~ SUBSECTION (B) of this section:

(i) shall be filed annually, for all taxable years beginning after December 31, 2005, **BUT BEFORE JANUARY 1, 2011**, on or before dates specified by the Comptroller in an electronic format as specified by the Comptroller;

(ii) shall be:

1. made under oath and signed in the same manner as required for income tax returns under § 10-804 of this subtitle; and

2. subject to audit by the Comptroller in the course of and under the normal procedures applicable to corporate income tax return audits; and

(iii) notwithstanding any other provision of law, shall be treated as confidential taxpayer information subject to Title 13, Subtitle 2 of this article.