

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.~~

~~(2)~~ ~~(1)~~ "Corporate:

(1) "CORPORATE group" means:

~~{(i)}~~ ~~1~~ an affiliated group or controlled group under § 1504 or § 1563 of the Internal Revenue Code; or

~~{(ii)}~~ ~~2~~ an affiliated group of corporations:

~~{1.}~~ ~~A~~ that is engaged in a unitary business; and