

7/30/2019

**Course:** Maryland Taxes

**Instructors:**

Elena Fowlkes, JD  
[efowlkes@ubalt.edu](mailto:efowlkes@ubalt.edu)  
410-837-4584

Karen T. Syrylo, CPA  
[ksyrylo@verizon.net](mailto:ksyrylo@verizon.net)  
410-218-2898

Plus other State of Maryland personnel including Deputy Comptroller Sharonne Bonardi, JD, MBA and others, and tax practitioner attorneys and CPAs.

**Course Description:**

This course will be a detailed primer about all of Maryland's major taxes, and a brief intro to some of the more minor taxes, including personal income tax, corporate income tax, pass-through entity tax, sales and use tax, fiduciary tax, estate and inheritance taxes, admission and amusement tax, unclaimed property filing responsibilities, real estate and personal property taxes, and others. The course will begin with an overview of Maryland's taxes structure, the tax legislation process, and a review of the U.S. Constitution's limitations on state taxation. Also covered will be the specific procedures employed by the State and taxpayers in the administration of and compliance with the State taxes including types and methods of assessment and the dispute and appeal process.

**Course Materials:**

LexisNexis paperback, [Maryland Income Tax Law and Regulations](#);

LexisNexis paperback, [Maryland Sales and Use Tax and Admissions and Amusement Tax Law and Regulations](#);

Other reading materials that will be posted to the course website or available on the State's websites. Materials have been selected, and detailed citations provided in the syllabus, so that all can serve as useful resources to the students following their use in the course.

**Course Objectives and Outcomes:**

Expose the student to the broad array of Maryland's taxes and an understanding of how each is applied and administered. Upon completion of the course, students should be able to identify and analyze issues related to Maryland taxation and be familiar with the taxpayers' responsibilities and rights, and the State's procedures for establishing and collecting tax liabilities and handling disputes/appeals.

**Grades:**

There will be a single three-hour limited open book, open notes exam at the end of the course. Ninety percent of the student's grade will be based upon the exam. Ten percent will be based upon class participation including analysis and discussion of the materials.

**Assignments/Participation:**

You are expected to complete all reading assignments and to regularly participate in class discussion in order to demonstrate that you have read and reflected on the issues raised in the assignment.

**Attendance:**

Class attendance is a primary obligation of each student whose right to continued enrollment in the course and to take the examination is conditioned upon a record of attendance satisfactory to the professor. A J.D. student who exceeds the maximum allowable absences may be compelled to withdraw from the course, or may be barred from sitting for the final exam. J.D. students who are compelled to withdraw or are barred from sitting for the final exam may receive an "FA" (failure due to excessive absence) for the course. In this course, J.D. students are allowed a maximum of two absences. Attendance will be taken at the beginning of each class. Attending class online counts as being present.

While LL.M. and M.S. students should endeavor to attend each class, there is no attendance policy applying to these students.

**Course Website:**

This course has a TWEN page that links to this syllabus, announcements and other material. You are responsible for self-enrolling in the TWEN page and for checking it regularly for course information.

**Computers:**

Students may use laptop computers for class related purposes, as well as on the exam (with the School-provided exam software).

**Food and Beverage:**

Snacks and drinks are permitted during class provided that you avoid loud and messy items. Please clean up after yourself and save anything inappropriate for a break.

**Class Cancellation:**

If the instructor must cancel a class, notices will be sent to students via email and posted on the classroom door. If there is inclement weather, students should visit the University of Baltimore web page or call the University's Snow Closing Line at (410) 837-4201. If the University is not closed, students should presume that classes are running on the normal schedule.

**Academic Integrity:**

Students are obligated to refrain from acts that they know or, under the circumstances, have reason to know will impair the academic integrity of the University and/or the School of Law. Violations of academic integrity include, but are not limited to: cheating; plagiarism; misuse of library materials; inappropriate communication about exams, use of unauthorized materials and technology, misrepresentation of any academic matter, including attendance, and impeding the Honor Code process.

LL.M. and M.S. students must adhere to the University of Baltimore's Academic Integrity Policy, which can be found at: [http://www.ubalt.edu/campus-life/student-handbook.cfm#Academic\\_Integrity](http://www.ubalt.edu/campus-life/student-handbook.cfm#Academic_Integrity).

J.D. students must adhere to the School of Law Honor Code. The School of Law Honor Code and information about the process is available at: [https://law.ubalt.edu/academics/policiesandprocedures/honor\\_code/index.cfm](https://law.ubalt.edu/academics/policiesandprocedures/honor_code/index.cfm)

**Title IX Sexual Harassment and Sexual Misconduct Policy:**

The University of Baltimore's Sexual Harassment and Sexual Misconduct policies are compliant with Federal laws prohibiting discrimination. Title IX requires that faculty, student employees and staff members report to the University any known, learned or rumored incidents of sex discrimination, including sexual harassment, sexual misconduct, stalking on the basis of sex, dating/intimate partner violence or sexual exploitation and/or related experiences or incidents. Policies and procedures related to Title IX and UB's nondiscrimination policies can be found at: <http://www.ubalt.edu/titleix>.

**Disability Policy:**

If you are a student with a documented disability who requires an academic accommodation, please contact Karyn Schultz, Director, Center for Educational Access, Office of Disability and Academic Services at 410-837-4141 or via email at [kschultz@ubalt.edu](mailto:kschultz@ubalt.edu).

\*\*\*\*\*

**Assignments:** These are the scheduled topics and preliminary reading assignments for each class, subject to any new relevant court decisions or administration pronouncements, if any. At least two weeks before that class, we will be updating the assigned reading and posting some items directly to the course website, so be sure to check TWEN. While many detailed citations have been provided in the syllabus for each discussion topic, students should at least skim the listed statutes, regulations, court decisions etc. to familiarize yourself with the topics.

**August 20, 2019 -- Intro to Maryland's tax structure, by: SHARONNE BONARDI, JD, MBA-- Maryland Deputy Comptroller; and KAREN SYRYLO, CPA; and ELENA FOWLKES, JD**

- Goals for and content of the course.
- Maryland's tax revenue picture.
- The structure of the Comptroller's Office, SDAT, DLLR.
- A brief introduction/refresher on the major Constitutional limitations applicable to state taxation, primarily Due Process and the Commerce Clause.
- A brief review of how tax laws are made in Maryland, the General Assembly committees and processes; and how regulations are promulgated.
- *Resources:*
  - *Comptroller's Tax Tip #30: A Brief Look at Maryland Taxes:*  
[https://taxes.marylandtaxes.gov/Resource\\_Library/Tax\\_Publications/Tax\\_Tips/Miscellaneous\\_Tax\\_Tips/taxtip30.pdf](https://taxes.marylandtaxes.gov/Resource_Library/Tax_Publications/Tax_Tips/Miscellaneous_Tax_Tips/taxtip30.pdf)
  - *Maryland's finances, see page 15:*  
[https://finances.marylandtaxes.gov/static\\_files/revenue/cafr/cafr2018.pdf](https://finances.marylandtaxes.gov/static_files/revenue/cafr/cafr2018.pdf)
  - *The Legislative Process:*  
<http://dls.maryland.gov/pubs/prod/NoPblTabLibResDocs/Legislative-Process.pdf>
  - *For the Constitution discussion: Complete Auto Transit, Inc. v. Brady (S. Ct. 1977); Quill Corporation v. North Dakota (S. Ct. 1992); South Dakota v. Wayfair, Inc. (S. Ct. 2018)*

**August 27 – Sales and use tax (A)**

- The important concept of nexus, pre and post the U.S. Supreme Court's decision in *Wayfair*.
  - Tax-General Article §11-102
  - COMAR Regulation 03.06.01.33
  - Comptroller's Tax Alert re *Wayfair*:  
[https://taxes.marylandtaxes.gov/Resource\\_Library/Tax\\_Publications/Tax\\_Alerts/Maryland-Wayfair-Tax%20Alert-Final-Version%209-14-2018.pdf](https://taxes.marylandtaxes.gov/Resource_Library/Tax_Publications/Tax_Alerts/Maryland-Wayfair-Tax%20Alert-Final-Version%209-14-2018.pdf)
- Imposition of the tax; sales tax and complementary use tax; definition of retail sale.
  - §11-101 to 11-103; Reg. 03.06.01.28
- The tax rates: general sales tax rate and alcoholic beverages sales tax rate.
  - §11-104; 11-1A-03

- Comptroller’s FAQ – Sales & Use Tax on Sales of Alcoholic Beverages:  
[https://taxes.marylandtaxes.gov/Resource\\_Library/Taxpayer\\_Assistance/Frequently\\_Asked\\_Questions/Business\\_Tax\\_FAQs/Alcohol\\_and\\_Tobacco\\_Tax/Alcoholic\\_Beverages\\_FAQs/](https://taxes.marylandtaxes.gov/Resource_Library/Taxpayer_Assistance/Frequently_Asked_Questions/Business_Tax_FAQs/Alcohol_and_Tobacco_Tax/Alcoholic_Beverages_FAQs/)
- The tax base.
  - Tangible personal property v. real property v intangibles: §11-101(k); Reg. 03.06.01.23
    - *Comptroller v. Steuart Investment Company*, Court of Appeals (03/01/88)
  - Taxable services v. non taxable services: §11-101(m)
  - Fabrication v. installation: §11-101(2)&(3); Reg. 03.06.01.30
    - *AT&T Information Services, Inc. v. Comptroller*, MD Tax Court (03/22/90)
  - Bundled Transactions
    - *Quotron Systems v. Comptroller*, Court of Appeals 02/25/80
- Taxable price: §11-101(l); Reg. 03.06.01.08
  - Delivery charge; Installation charge; Trade-ins; Discounts; Vending Machines.
    - §11-104(i); §11-201.1
- Common exemptions: resale, production/manufacturing, R+D, other.
  - Production
    - §11-101(f)&(g); §11-210
    - Reg. 03.06.01.10(A)(1)-(4) and (C); Reg. 03.06.01.24; Reg. 03.06.01.30
    - Reg. 03.06.01.32-2
    - *Comptroller of the Treasury v. Disclosure, Inc.* Md Court of Appeals (12/04/96)
    - *Potomac Edison v. Comptroller*, Court of Special Appeals (04/29/19)
  - Resale
    - §11-101(h)(3)(ii); Reg. 03.06.01.14; 03.06.01.15
    - *The Macke Company et. al. v. Comptroller, Court of Appeals* (12/26/84)
  - Research & Development
    - §11-217
  - Exemption certificates requirements.
    - §11-408; Reg. 03.06.01.14
    - *Comptroller v. Atlas General Industries*, Court of Appeals (03/09/64)
    - *F&M Shaefer Brewing Co., v. Comptroller*, Court of Appeals (10/10/69)

**As supplemental resources, the student may wish to review the Maryland Comptroller’s Sales & Use Tax Tips as follows; these Tax Tips are found at [https://taxes.marylandtaxes.gov/Business\\_Taxes/Business\\_Tax\\_Types/Sales\\_and\\_Use\\_Tax/Tax\\_Information/Sales\\_and\\_Use\\_Tax\\_Tips.shtml](https://taxes.marylandtaxes.gov/Business_Taxes/Business_Tax_Types/Sales_and_Use_Tax/Tax_Information/Sales_and_Use_Tax_Tips.shtml)**

- [Tip 1 - Preparing Your Sales and Use Tax Return](#)
- [Tip 2 - What Sales Records Do I Need to Keep?](#)
- [Tip 3 - Sales and Use Tax on Out-of-State Purchases](#)
- [Tip 4 - If You Make Purchases for Resale](#)
- [Tip 5 - How are Sales of Food Taxed in Maryland?](#)
- [Tip 6 - Retail Sales Involving Exemption Certificates](#)
- [Tip 7 - Are Repairs to Personal Property Taxable?](#)
- [Tip 8 - Computing Maryland's Sales and Use Tax](#)
- [Tip 9 - Sales and Use Tax Exemptions for Production Activities](#)
- [Tip 11 - Sales and Use Tax Exemptions for Agriculture](#)
- [Tip 12 - Fabrication Labor is Subject to Tax](#)

### September 3– Sales and use tax (B)

More about specific exemptions and specifically taxable services:

- Occasional sales: §11-209; Reg. 03.06.01.12
- Capital transactions: 11-209; Reg. 03.06.01.13
- Other exemptions specified in statute.
  - §11-201 to 11-218
  - Interstate Commerce
    - §11-208, §11-404; Reg. 03.06.01.25 & .26
    - *Furnitureland South and Royal Transport v. Comptroller* Circuit Court for Anne Arundel County (08/13/99)
    - *W.R. Grace & Co v. Comptroller*, Court of Appeals (11/11/69)
    - *United Parcel Service, Inc. v. Comptroller*, Court of Special Appeals (12/09/86)
  - Software: §11-225; §11-219(b)&(c)
    - *Comptroller v. Equitable Trust Co.* Court of Appeals (08/11/83)
- Exempt organizations (501(c)(3)) purchases and sales, real estate construction, exemption certificates/entity's exemption number.
  - §11-204
  - Reg. 03.06.01.19(D)-(F)
  - Reg. 03.06.01.22
- Sales to federal, state, and local governments.
  - §11-220
  - *McCullough v. Maryland* 17 US 316 (1819)
  - *Unites States v. New Mexico* 455 US 720 (1982)
- Drop shipments.
  - Reg. 03.06.01.14
  - Tax Tip #4
- Real property construction, improvement, repair v personal property installation.
  - Reg. 03.06.01.19
  - *Miles & Stockbridge v Comptroller*, MD Tax Court (12/14/92)
- Repairs to Tangible Personal Property: Reg 03.06.01.03
- Cleaning of Commercial Buildings: §11-101(c)
- Detective, guard and armored car services: §11-101(c-1); Reg 03.06.01.39
- Room rentals.
  - §11-101(a-3); 11-101(k); Reg. 03.06.01.23
  - Comptroller's Tax Alert – Accommodations
    - [https://taxes.marylandtaxes.gov/Resource\\_Library/Tax\\_Publications/Tax\\_Alerts/SUT\\_TaxAlert\\_May2016.pdf](https://taxes.marylandtaxes.gov/Resource_Library/Tax_Publications/Tax_Alerts/SUT_TaxAlert_May2016.pdf)
    - *Travelocity.com. v Comptroller*, MD Tax Court (12/18/17)
- Auto rentals and Peer to Peer Car Sharing.
  - §11-104
  - Comptroller's Tax Alert – Peer to Peer Car Sharing
    - [https://taxes.marylandtaxes.gov/Resource\\_Library/Tax\\_Publications/Tax\\_Alerts/8\\_2\\_18\\_SUT\\_Tax\\_Alert.pdf](https://taxes.marylandtaxes.gov/Resource_Library/Tax_Publications/Tax_Alerts/8_2_18_SUT_Tax_Alert.pdf)
- Application of Sales Tax to Other Specified Industries
  - Marketplace Facilitators: §11-101(c-2)
  - Advertising Agencies: Reg. 03.06.01.38
  - Brokers: Reg. 03.06.01.27
  - Prepaid telephone service: §11-108
  - Personal, Professional and Insurance Services: §11-219; Reg. 03.06.01.01
  - Online Fantasy Competitions: Reg 03.11.01.01

- Signs: 03.06.01.36

### September 10 -- Sales and use tax (C)

Administration and procedure.

- Computation of Tax: §11-301
- Invoice presentation of tax and vendor assumption: §11-302; §11-402
- Bulk sales reporting and taxation requirements.
  - Tax-Gen §11-505
  - Commercial Law Article §6-102 to 6-105
  - *Mr. Pizza II v. Comptroller*, MD Court of Special Appeals (11/28/01)
- Direct Pay Permits/Effective Rate Agreements.
  - Reg. 03.06.01.31; Reg. 03.06.01.42
- Time of collection and remittance of sales and use taxes.
  - §11-403; §11-501; §11-502; Reg. 03.06.01.21
- Officer liability.
  - §11-401; §13-102
  - *Steven T. Fox v Comptroller of the Treasury*; MD Court of Special Appeals 4/29/99
- Sales tax audits:
  - Examination, determination and enforcement: §13-301 to §13-304
  - Required documents and accounting records: §11-504; Reg. 03.01.03.03; Reg. 03.06.03.02
  - Anatomy of the audit: Document review by auditor, calculations including sampling and extrapolation, review by supervisor, closing meeting, workpapers and calculations submitted, offsetting underpayments and overpayments, assessment, appeal process if necessary, etc.
  - Assessments: §13-401 to §13-413
  - Application for Revision of Assessment or claim for refund: §13-508; Reg. 03.01.01.04; Reg. 03.06.03.05
  - Exhaustion of remedies: §13-514
  - Appeal to Tax Court: §13-510
- Applying for sales tax refund, who may file.
  - §13-901(a)&(g); §13-1102; §13-1104

### September 17 -- Personal Income tax (A)

- Residence and domicile:
  - MD Tax-Gen §10-101(k)
  - *Evans v. Comptroller of the Treas.*, 273 Md. 172, 328 A.2d 272 (1974).
  - *Shenton v. Abbott*, 178 Md. 526, 530 (1940).
  - 50 U.S.C. §4001(a)(1), 50 U.S.C. §4001(b).
  - Admin Rel. 1 and 37 (Military and Domicile)
- Filing Status:
  - §10-807 and COMAR 03.04.02.02
- Gross income, additions and subtractions
  - MD Tax-Gen §10-201, §10-203 through §10-210.2
- Deductions, itemized or standard.
  - MD Tax-Gen §10-217
  - COMAR 03.04.02.16
- Capital losses and carryforwards – COMAR 03.04.03.07
- Credits

- MD Tax-Gen §10-701 through §10-748
- COMAR 03.04.15
- *Comptroller of the Treasury of Maryland v. Brian Wynne et ux.*, 135 S. Ct. 1787 (2015) with MD Tax-Gen §10-703 and §10-703.2.
- Exemption
  - MD Tax-Gen §10-911
- Net operating losses
  - MD Tax-Gen §§10-210.1, 10-205(e)
- Maryland Form 502 and Instructions
- GILTI and FDII (Comptroller's Tax Alerts)

#### **September 24 -- Personal income tax (B)**

- Nonresident taxation of income earned in Maryland
  - MD Tax-Gen §§10-101(j), 10.106.1, 10-806, 10-207, 10-208, 10-210, 10-211, 10-212, 10-219, 10-220
  - COMAR 03.04.02.03, 03.04.02.06, 03.04.02.07, 03.04.02.08, 03.04.02.09
- Composite Return
  - COMAR 03.04.02.04 and 03.04.07.05
- Part year residents.
  - MD Tax-Gen §10-805, 10-220
  - COMAR 03.04.02.12
- Nonresident real estate sales: withholding.
  - MD Tax-Gen §10-912
  - COMAR 03.04.12.08
- Form 505 and 505 NR and Instructions

#### **October 1 – Pass-through entity tax, fiduciary tax, estate/inheritance tax, other (motor fuel, alcohol, tobacco)**

- **PTEs:**
  - Calculation and reporting of income, deduction and credit amounts.
  - Multistate apportionment.
  - The PTE tax (“withholding” tax) of Tax-Gen 10-102.1.
  - Composite returns.
  - Credit for other states’ taxes.
  - Business tax credits at the entity level.
    - *Tax-Gen sections 10-102.1, 10-305, and 10-401 and Regulations COMAR 03.04.02.04 and 03.04.07.01-.05 and Admin Releases 6, 8, and 25.*
    - *Form 510 and instructions are a good “picture” for understanding the above.*
- **Fiduciaries:**
  - Calculation and reporting of income, deduction and credit amounts.
  - Fiduciary nonresident beneficiary deduction.
    - *TGA sections 10-804, 10-813, 10-902, and 10-908(b) and Administrative Release 16.*
    - *Form 504 and instructions are a good “picture” for understanding the above.*
- **Estate/Inheritance taxes:**
  - Who/what is taxable
    - *Death tax statutes are found in Chapter 7 of the Tax-General Article.*
    - *Administrative Release No. 30*

#### **Other taxes -- motor fuel, alcohol, tobacco (briefly)**

- *Fuel tax statutes are found in Chapter 9 of the Tax-General Article.*

- *Motor fuel tax and motor carrier tax*
- *Alcohol tax statutes are found in Title 5 of the Tax-General Article.*
- *Tobacco tax statutes are found in Title 12 of the Tax-General Article.*
- **Unemployment Insurance Tax – DLLR, and Motor Vehicle Titling Tax and Vessel Excise Tax – MVA and DNR**
  - **Unemployment Insurance Tax – DLLR**
    - Rate setting, contribution notices, employer reporting.
    - Employer’s Quick Reference Guide:  
<https://www.dllr.state.md.us/employment/empguide/empguide.pdf>
  - **Motor Vehicle Titling Tax and Vessel Excise Tax – MVA and DNR**
    - Registration of vehicle or vessel, tax collection
    - <http://www.mva.maryland.gov/vehicles/registration/buy-vehicle.htm>

#### **October 8 – Admissions and Amusement tax AND Abandoned Property Law**

- **Admissions and Amusement tax**
  - The tax base.
    - TGA sections 4-101 through 4-301 and Regulations 03.06.02.01 through 03.06.02.05; *Comptroller of the Treasury v. Clyde’s of Chevy Chase, Inc., et al.* No. 11, September Term, 2003 <https://mdcourts.gov/data/opinions/coa/2003/11a03.pdf>
- **Abandoned Property Law (not a “tax,” but administration of this law acts like a tax for the holder and for the Comptroller’s Office)**
  - Commercial Law Article sections 17-101 through 17-103 and Comptroller’s Regulations 03.05.02.01 through 03.05.02.04

#### **October 15 -- Corporate income tax (A)**

- Nexus
  - *Xerox Corp. v. Comptroller.* 290 Md. 428 A.2d (1981); *Matthew Bender & Co. v. Comptroller.* 67 Md.App.693. 509 A.2d 702 (1986); *SYL, Inc. v. Comptroller, Md. T.C.* Apr.26, 1999; *Gore Enterprise Holdings, Inc. v. Comptroller of the Treasury,* 437 Md. 492, 87 A.3d 1263 (2014).
  - *Administrative Release No. 2*
- Calculation of Maryland modified income; conformity to federal IRC
- Maryland income when a corporation is part of a federal consolidated group.
- Decoupling modifications
- NOLs
- *Tax-Gen 10-301 to 10-310; COMAR 03.04.03.01 to .07; Administrative Release No. 9; Administrative Release No. 18; Form 500 and instructions.*

#### **October 22 -- Corporate income tax (B)**

- Multistate apportionment
- Credits
- Treatment of special entities (501(c)(3), REITs, RICs, etc
- *Tax-Gen 10-401 to 10-601; skim Tax-Gen 10-701 to 10-750; COMAR 03.04.03.08. ,09 and .10; skim COMAR .03.04.08.01 to .05*
- *Complete Auto Transit, Inc. v. Brady,* 430 U.S. 274; *Comptroller v. Ramsay, Scarlett & Co.,* 302 Md. 825, 490 A.2d 1296 (1985); *Comptroller v. NCR Corp,* 313 Md. 118, 544 A.2d 764 (1988); *Gore* (2014, cite above).



## October 29 – Real estate and personal property taxes and real property transfer/recordation taxes

- **Real Estate Ad Valorem Tax – SDAT**
  - Residential and Commercial property.
  - Valuation, assessment, triennial process, exemptions.
  - LINK to SDAT assessors’ manual <https://dat.maryland.gov/Pages/Procedures.aspx>
- **Business Personal Property Tax – SDAT**
  - Annual filing requirement by the businesses, Form 1 and Form 2.
  - [https://dat.maryland.gov/SDAT%20Forms/PPR\\_Forms/2019\\_Form1PPR.pdf](https://dat.maryland.gov/SDAT%20Forms/PPR_Forms/2019_Form1PPR.pdf)
  - [https://dat.maryland.gov/SDAT%20Forms/PPR\\_Forms/2019\\_Form2.pdf](https://dat.maryland.gov/SDAT%20Forms/PPR_Forms/2019_Form2.pdf)
  - Valuation, depreciation.
  - Exempt property.
- **Transfer and recordation taxes**
  - What is taxable
  - Tax-Property Article §12-101 to 12-118 and 13-101 to 13-505 on General Assembly website at <http://mgaleg.maryland.gov/webmga/frmStatutesText.aspx?article=gtp&section=12-101&ext=html&session=2020RS&tab=subject5> et seq

## November 5 -- Procedure (A)

- Withholding and estimated payment of individuals; estimated payments of businesses.
  - MD Tax-Gen §§ 10-815, 10-816, 10-820, 10-907, 10-908, 10-815
- Taxpayer requirement to report to Maryland the changes to federal return made by IRS.
  - MD Tax-Gen 13-409
  - *Maryland v. Ciotti*, 421, B.R. 202 (D. Md. 2008), aff’d, 638 F.3d 276, 2011 U.S. App. (4<sup>th</sup> Cir. Md.)
- Comptroller’s compliance programs, information sharing with IRS: federal return with MD address and no MD return; comparing of federal income and deductions to Maryland return, others.
- Assessment when no return filed.
  - MD Tax-Gen §§13-303, 13-402
- “Notice of Adjustment” issued following return processing review.
  - Response with additional information, support documents.
  - Appeal.
- “QRDT” audits (Questionable Returns Determinations Team)
  - MD Tax-Gen §§13-301, 13-302
  - Responses, appeals.
- Assessment notices, bill for additional tax; time for assessment.
  - MD Tax-Gen §§13-410, 13-413, 13-601, 13-602, 13-701, 13-832, 13-1101,
- Brief intro to assessment and required filings within context of bankruptcy
- Refund applications, interest and refund denials.
  - MD Tax-Gen §13-1104, 13-508, 13-603, 13-604, IRC §6511
  - *Comptroller v. Jason Pharmaceuticals, Inc.*, 235 Md. App. 707 (2018).
- H&A Appeals, Tax Court Appeal, Judicial Review
  - MD Tax-Gen §§13-411, 13-508, 13-509, 13-508
  - COMAR 03.01.01.04

- *American Bank Stationery Co. v. State*, 196 Md. 22, 75 A.2d 86 (1950). *Haskins et al.*, 298 Md. 681, 694 quoting *Labor Board v. Nevada Consolidated Copper Corp.*, 316 US 105, 106-107, 62 S.Ct. 960, 961 (1942).
- *Normand v. Wal-mart.com USA LLC*, Louisiana Court of Appeal, 5th Circuit no 18-CA-21 (2018).

**November 12-- Procedure (B)**

- Penalties
  - MD Tax-Gen §§13-703 through 13-705, 13-708
- Tax Collections and Other Offsets
  - MD Tax-General §§13-805, 13-1103, 13-812, 13-816, 13-821, 13-909, 13-915, 13-921, MD Health & Occup. §1-213
  - *Rossville Vending Mach. Corp. v. Comptroller of Treas.*, 114 Md.App. 346, 689 A.2d 1295 (1997).
- Personal Liability for Business Taxes
  - MD Tax-Gen §§11-601(d), 4-301, and 10-906
  - *Comptroller v. House*, 68 Md. App. 560, 568 (1985). *Comptroller of the Treasury v. D. Bruce Poole*, MD State Tax Reporter ¶¶ 201-535 (Apr. 10, 1996) citing Md. Ct. Spec. App., Decision No. 966, Apr. 10, 1996.
- Relief Provisions
  - MD Tax-Gen §§13-606, 13-714, 13-816(c), 13-908
- Appeal of NFD:
  - MD Tax-Gen §§13-514 through 13-516, 13-523, 13-524, 13-529, 13-532,
  - *Holzeid v. Comptroller of Treasury of Maryland, et al.*, 240 Md.App. 371, 205 A.3d 43 (2019).
  - *Frey v. Comptroller of the Treasury*, 422 Md. 111, 29 A.3d 475 (2011) cert, denied 132 S. Ct. 1796, 2012.
  - *Comptroller of Treas. V. World Book Childcraft Int'l, Inc.*, 67 Md.App. 424, 508 A.2d 148, cert denied, 307 Md. 260, 513 A.2d 314 (1986).

**November 19 – Finish Procedure if necessary, and Course Review.**

**November 26 – No class scheduled; use only if there was a weather cancellation of another date.**

**December 4 to 13 – Exam will be in here, to be scheduled by the university.**