

(I) THE NUMERATOR OF WHICH IS THE NUMBER OF MONTHS THAT THE RETURN COVERS; AND

(II) THE DENOMINATOR OF WHICH IS 12.

REVISOR'S NOTE: This section is new language derived without substantive change from former Art. 81, § 288(f) and (g)(1) and (2).

In subsection (a) of this section, the defined term "income tax" is substituted for the former reference to "the income tax imposed by subsection (a) of this section" and for former Art. 81, § 288(g)(3), which provided for computation of a county income tax after subtraction of this credit, for clarity and brevity. Conversely, in subsection (b)(1)(ii) of this section, the defined term "State income tax" is substituted for the former reference to "the income tax imposed by subsection (a) of this section", since no adjustment of the county income tax is stated.

Also in subsection (a) of this section, the former reference to a "December 31, 1986" effective date is deleted as obsolete.

Also in subsection (b)(1)(ii) of this section, the former reference to the income tax as "determined without taking into account any tax credit that may be allowed to the taxpayer under subsection (e) of this section" is deleted as surplusage since the referenced former subsection is deleted as being obsolete.

Defined terms: "Income tax" § 1-101
 "Individual" § 10-101
 "Internal Revenue Code" § 1-101
 "State income tax" § 10-101
 "Taxable year" § 10-101

10-705. EVIDENCE OF ENTITLEMENT REQUIRED.

TO BE ALLOWED A CREDIT UNDER THIS SUBTITLE, A PERSON SHALL SUBMIT TO THE COMPTROLLER SATISFACTORY EVIDENCE THAT THE PERSON IS ENTITLED TO THE CREDIT.

REVISOR'S NOTE: This section is new language derived without substantive change from the reference to "satisfactory evidence" in former Art. 81, § 290(a).

It is revised to apply to all of the credits allowed under this subtitle.

Defined terms: "Comptroller" § 1-101
 "Person" § 1-101

10-706. COUNTY AND STATE INCOME TAXES.