

Md. Code Regs.

03.04.02.01 - Definitions

A. In this chapter, the following terms have the meanings indicated.

B. Terms Defined.

(1) "Day", for purposes of §B(7) of this regulation, includes any part of a day, provided, however, that a continuous period of 24 hours or less may not constitute more than 1 day.

(2) "Dependent" means any individual as defined in § 152 of the Internal Revenue Code.

(3) "Individual" means a natural person.

(4) "Member" means:

(a) A shareholder of an S Corporation;

(b) A general or limited partner of a partnership, limited partnership, or limited liability partnership;

(c) A member of a limited liability company as defined under Corporations and Associations Article, Title 4A, Annotated Code of Maryland, if the limited liability company is taxable as a partnership under § 761 of the Internal Revenue Code; or

(d) A beneficiary of a business trust.

(5) "Nonresident" means an individual who is not a resident of this State.

(6) "Pass-through entity" means:

(a) An S Corporation;

(b) A partnership;

(c) A limited liability company as defined under Corporations and Associations Article, Title 4A, Annotated

Code of Maryland, if the limited liability company is taxable as a partnership under § 761 of the Internal Revenue Code; or

(d) A business trust that is not taxed as a corporation under this title.

(7) Resident.

(a) "Resident" means an individual as defined in Tax-General Article, §10-101(k), Annotated Code of Maryland.

(b) "Resident" includes an individual who:

(i) For more than 6 months of the taxable year maintains a place of abode in this State; and

(ii) Spends, in the aggregate, 183 days or more within this State during the taxable year.

Notes

Md. Code Regs. 03.04.02.01

Regulations .01 adopted as an emergency provision effective November 3, 1980 (7:23 Md. R. 2159); adopted permanently effective March 13, 1981 (8:4 Md. R. 337)

Regulations .01E_H amended effective September 26, 1983 (10:19 Md. R. 1689)

Regulations .01, Tax Refund Intercept Program, repealed effective October 3, 1988 (15:20 Md. R. 2333)

Regulations .01, Individual, adopted effective January 9, 1989 (15:27 Md. R. 3126)

Regulation .01 amended effective March 29, 1993 (20:6 Md. R. 579); January 24, 2000 (27:1 Md. R. 74)

Regulation .01B amended effective October 9, 2006 (33:20 Md. R. 1612); February 9, 2009 (36:3 Md. R. 207)

