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Book Review: Maryland Taxes

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BOOK REVIEW

MARYLAND TAXES. Edited by Neal D. Borden, Robert A. Rombro and Charles C. Shelton. MICPEL, Baltimore, Maryland, 1981. Pp. 1200. Reviewed by Benjamin L. Cardin.†

Maryland Taxes, edited by Robert A. Rombro, Neal D. Borden and Charles C. Shelton, is a masterful two volume, 1,200 page treatise providing the only available in-depth and comprehensive analysis of the Maryland state and local taxes most frequently encountered by businessmen, accountants and lawyers. Thoroughly covered in separate chapters are the following eighteen Maryland taxes written by twenty-six tax specialists: Admissions and amusement (L. Paige Marvel); alcohol and tobacco (Joseph P. Oates); bonus (Richard Keller); corporate income (E. Stephen Derby); death (Robert A. Rombro and Alex J. Soled); financial institutions (George D. Hubbard and Herman Rosenthal); individual income (Robert K. Briskin); insurance companies (James A. Gordon); road tax on motor carriers and gasoline (John S. Weaver); motor vehicle and boat titling (Neal D. Borden and Jean E. Kilpatrick); personal property (Charles C. Shelton, Charles E. Moran and James N. Schuth); real property (Jack N. Zemil and Bennett G. Gaines); retail sales and use (Stephen M. Cordi); rolling stock (Max Levenson); natural resources (Thomas A. Deming); special local utility (Michael Hinkle); recordation of instruments conveying title to real and personal property (James D. Wright); and unemployment insurance (Joel J. Rabin, Lois F. Lapidus and Amy S. Scherr). In addition there is a chapter on the Maryland Tax Court (Robert A. Rombro).

The need for a treatise providing definitive treatment of Maryland taxes has long been pressing due to the dramatic impact of state and local taxes on both individuals and business. Prior to MICPEL's publication of this book, however, gauging this impact was no easy task and advising clients in this area frequently involved long and arduous hours of research which resulted in calculated guesswork. The editors and authors, by synthesizing and analyzing the pertinent data respecting Maryland taxes, succeeded laudably in their stated attempt "to provide a valuable tool for the tax specialist and nonspecializing lawyer or accountant alike."¹

Practitioners owe many thanks to the editors for recognizing this need and for engaging with others to meet it in such an exemplary fashion. These gentlemen are to be congratulated, not only on their outstanding editing and organizing of this book, but also on their selection of the authors for the various chapters. The authors, specialists in their

† B.A., University of Pittsburgh, 1964; J.D., University of Maryland, 1967; Chairman, Ways and Means Committee, Maryland House of Delegates, 1975-1979; Speaker, Maryland House of Delegates, 1979-1982; Vice Chairman, Commission To Revise The Annotated Code (including Tax Article); Member, Maryland Bar.

1. MARYLAND TAXES Preface.

fields, not only clearly and concisely cut through the shroud of Maryland tax law in a manner making each chapter highly readable and easily understood, but also very graciously include many planning tools and techniques generally unknown to those who do not deal with these issues in their everyday practice.

The design and organization of *Maryland Taxes* permits easy access to each of the substantive tax areas. Chapter 7, "Individual Income Tax," is representative of the layout and content of all the chapters. This chapter begins with a detailed Table of Contents and an introductory overview of the statutory history of the tax. It then deals extensively with income tax imposition, exemption and filing requirements, including an exhaustive discussion of who should file a return—individual, fiduciary, minor, partnership, resident or non-resident; when the taxpayer must file; and the type of filing required, *i.e.*, estate, individual, married filing joint return and married filing separately. Income tax computation, from the most simple example to the most complex, is given detailed treatment as are the various procedures for payment and collection of the tax. The section dealing with payment and collection succinctly pulls together the voluminous and confusing regulations pertaining to withholding requirements, imposition of interest and penalties, limitations on prosecution, abatement of tax, and includes some interesting sidelights on the Comptroller's position in discretionary areas. Chapter 7 concludes with an invaluable discussion of administrative procedures and powers with respect to matters such as a taxpayer's failure to file a return, the conducting of audits, the Comptroller's coordination with audits conducted by the Internal Revenue Service, enforcement powers available to the Comptroller such as assessments, jeopardy assessments and liens, refund procedures, and administrative and judicial review. This chapter, as are the others, is replete with references to pertinent statutes, administrative regulations and rulings, and cases, as well as other types of supplementary materials not readily available to most readers. In addition, there is an appendix containing forms regularly used in connection with the administration of the Maryland individual income tax.

Maryland Taxes cuts a path through the maze of Maryland tax law and, in the rare instance when it does not fully answer the question at hand, it serves as an indispensable guide to further resource material. As a member of the National Conference of State Legislators, through which I meet legislators from all over the country, I am aware of a similar book in only three states. Fortunately, Maryland is now one. The book is highly recommended as an essential addition to the library of all attorneys, accountants, tax specialists and businessmen who are confronted with issues regarding Maryland taxes.

