

Article - Tax - General

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§10–815.

(a) Except as provided in subsections (b) and (c) of this section, each individual who reasonably expects estimated income tax for a taxable year on income not subject to withholding under Subtitle 9 of this title to exceed one-half the amount specified in § 6654(e)(1) of the Internal Revenue Code shall file a declaration of estimated income tax.

(b) Unless withholding is required under § 10-906 of this title, each individual who receives income of \$500 or more in cash or property from wagering, including the operation of a gambling machine or device and participation in an amusement, educational, or advertising program, contest, lottery, or raffle, shall file a declaration of estimated income tax.

(c) For any taxable year ending before the date 2 years after the date of the decedent's death, subsection (a) of this section does not apply to:

(1) the personal representative of the estate of the decedent; or

(2) the fiduciary of a trust:

(i) all of which was treated as owned by the decedent under §§ 671 through 679 of the Internal Revenue Code; and

(ii) 1. to which the residue of the decedent's estate will pass under the decedent's will; or

2. if a will is not admitted to probate, which is the trust primarily responsible for paying debts, taxes, and expenses of administration of the decedent's estate.

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