Article - Tax - General

[Previous][Next]

§10–822.

(a) (1) Except as provided in paragraphs (2) and (3) of this subsection, each person required under § 10-906 of this title to withhold income tax shall complete and file with the Comptroller a quarterly income tax withholding return, on or before the 15th day of the month that follows the calendar quarter in which that income tax was withheld.

(2) Subject to subsection (b) of this section, if the person reasonably expects the total amount of income tax required to be withheld in a quarterly period to be $700 or more, instead of a quarterly income tax withholding return the person shall complete and file with the Comptroller a monthly income tax withholding return:

(i) for the month of January, on or before February 15;

(ii) for the month of February, on or before March 15;

(iii) for the month of March, on or before April 15;

(iv) for the month of April, on or before May 15;

(v) for the month of May, on or before June 15;

(vi) for the month of June, on or before July 15;

(vii) for the month of July, on or before August 15;

(viii) for the month of August, on or before September 15;

(ix) for the month of September, on or before October 15;

(x) for the month of October, on or before November 15;

(xi) for the month of November, on or before December 15; and

(xii) for the month of December, on or before January 15.

(3) If the person reasonably expects the total amount of income tax required to be withheld in a calendar year to be less than $250 instead of a quarterly income tax withholding return the person shall complete and file with the Comptroller an annual income tax withholding return on or before January 31 that follows that calendar year.

(b) (1) Subject to paragraph (2) of this subsection, if a person was required to withhold $15,000 or more for the preceding calendar year, the person shall complete

and file an income tax withholding return with the Comptroller within 3 business days following each payroll that causes the total accumulated tax withheld to equal or exceed $700.

(2) (i) If a person is allowed to file federal withholding tax returns on a monthly basis, the person may apply to the Comptroller for a waiver from the requirements of paragraph (1) of this subsection.

(ii) A waiver provided under this paragraph shall allow a person to file State withholding tax returns on a monthly basis for the remainder of the calendar year.

(iii) A person may apply for renewal of a waiver provided under this subsection if the person remains eligible to file federal withholding tax returns on a monthly basis.

(iv) The Comptroller may establish regulations to implement the provisions of this subsection.

(c) (1) A person required to file a quarterly or monthly income tax withholding return shall continue to file returns, whether or not the person is withholding any income tax, until the person gives the Comptroller written notice that the person no longer has employees or no longer is liable to file the return.

(2) A person required to file returns under subsection (b) of this section shall file a return at least once every month until the person gives the Comptroller written notice that the person no longer has employees or no longer is liable to file the return.

(d) Each person required to file a return under this section shall file returns for other periods and on other dates as the Comptroller specifies by regulation, including periods in which the person does not pay wages subject to withholding.

[Previous][Next]