

Article - Tax - General

[Previous][Next]

§8–209.

(a) Each financial institution existing or doing business in the State during any part of the fiscal year of the financial institution shall complete, under oath, and file with the Department a financial institution franchise tax return on or before the 15th day of the 3rd month after the end of that fiscal year.

(b) (1) Each financial institution that reasonably expects its financial institution franchise tax for a year to exceed \$1,000 shall complete, under oath, and file with the Department a declaration of estimated tax, on or before the 15th day of the 4th month of the accounting period used as the fiscal year of the financial institution.

(2) A financial institution required under paragraph (1) of this subsection to file a declaration of estimated tax for a taxable year shall complete and file with the Department a quarterly estimated tax return on or before the 15th day of the 6th, 9th, and 12th months of that year.

(c) To properly identify persons listed in a return or document, a person shall include in a return or document the Social Security or other identifying number that the Department requires.

[Previous][Next]