Article - Tax - General

[Previous][Next]

§10–901.

(a) Except as otherwise provided in this subtitle, an individual, a partnership, or a corporation that has Maryland taxable income in a taxable year shall pay the income tax on that income with the return that covers that year.

(b) Except as provided in § 10-820(a)(3) of this title, if an individual files a Maryland income tax return electronically no later than April 15 of the next taxable year, the income tax due with the return may be paid on or before April 30 of the next taxable year if the income tax is paid electronically.

[Previous][Next]