

by way of of declaration of estimated tax, is due and payable in full at the time fixed herein for filing a return.

(h) Quarterly withholding returns shall be filed with the Comptroller on forms prescribed by him for that purpose, and shall be accompanied by a remittance in full by the employer for the amount of tax withheld by him during that quarter. The quarterly return and remittance shall be made to the Comptroller not later than the last day of the month next after the end of the calendar quarter. Any employer who shall fail either to withhold the required tax or to pay it to the Comptroller as specified, or both, shall be held personally and individually liable for all moneys so involved; and any sum or sums withheld in accordance with the provisions of this section shall be deemed to be held by the employer in trust for the State of Maryland. Failure to make any return required by this section to the Comptroller or failure either to withhold the required tax or to pay it to the Comptroller as specified, or both, shall be deemed to be a misdemeanor, punishable upon conviction by a fine of not exceeding Five Hundred Dollars (\$500.00) or imprisonment for not exceeding six months, or both, in the discretion of the Court.

(i) Every employer who under the provisions of this section is required to deduct, withhold and pay over a tax for any individual shall furnish to him a statement showing the information required in this sub-section. The statement shall be given to the individual on or before January 31 of each year, showing for the previous calendar year the following information: (1) the name of the employer, (2) the name of the individual, (3) the total amount paid by the employer to the individual as salary, wages, or compensation for personal services of any kind, and (4) the total amount which has been deducted and withheld under the requirements of this section. The statement shall contain such other information and shall be in such form as the Comptroller may prescribe by regulation. If any individual's employment with an employer is terminated before the end of the calendar year, the statement shall be given to him at the time of the last payment to him of salary, wages, or compensation for personal services. A duplicate copy of every such statement shall be sent to the Comptroller within fifteen days after the other copy has been given to the individual. Any employer required under the provisions of this sub-section to furnish copies of any such statement, who wilfully fails to furnish a statement as required by law or regulation, or who wilfully furnishes a false or fraudulent statement, shall for each such failure be subject to a civil penalty in the amount of Fifty Dollars (\$50.00), payable to the Comptroller in the same manner as the tax imposed by this section. In addition, any such wilful act shall be deemed to be a misdemeanor, punishable upon conviction by a fine of not exceeding Five Hundred Dollars (\$500.00) or imprisonment for not exceeding six months, or both, in the discretion of the Court.

(j) Every individual receiving taxable income which is not subject to the withholding provisions of this section shall be required to file a declaration of his estimated tax, as specified in this sub-section. The declaration of his estimated tax for the current year shall be filed on or before April 15 of that year. Also, on the following June 15, September 15 and January 15, the individual shall file either an amended declaration of estimated tax for the year or an original declaration if one has not theretofore been filed. One-fourth of the