

tax due for the year according to the declaration of estimated tax, or any amendment to this declaration, shall be due and payable on each of the four dates specified hereinabove in this sub-section. In lieu of filing a declaration of estimated tax or an amendment thereto on January 15, as specified hereinabove in this sub-section, the individual, at his option, may file, on or before January 31, his final income tax return for the year, at which time any tax remaining unpaid shall be paid in full and upon the filing of said final return and the payment in full of the tax computed on the return as payable, such return shall be considered as such declaration as herein otherwise provided for OR as an amendment of a previously ~~file~~ FILED declaration covering the same taxable year. Provided, however, that nothing in this sub-section shall apply unless the estimated gross income of the individual, if single, exceeds One Thousand Five Hundred Dollars (\$1,500.00) for the year, or unless the gross estimated income for a husband and wife living together exceeds Two Thousand Five Hundred Dollars (\$2,500.00) for the year; and, in either event, unless at least Five Hundred Dollars (\$500.00) of said income is not subject to withholding provisions as elsewhere in this section provided. Except as specifically provided elsewhere in this sub-section, every individual covered by the provisions of this sub-section shall be subject generally to the provisions and penalties of the remainder of this section.

(k) FARMERS—DECLARATION OF ESTIMATED TAX AND FINAL RETURN IN LIEU OF DECLARATION OR AS AN AMENDED DECLARATION. In the case of an individual whose estimated gross income from farming (including oyster farming) is at least two-thirds (2/3) of the total estimated gross income from all sources for the taxable year, in lieu of the time prescribed in sub-section (j) above, the declaration for the taxable year may be made at any time on or before January 15 of the succeeding taxable year but, if such individual files a return for the taxable year for which the declaration is required and pays in full the tax computed on the return as payable on or before February 15 of the succeeding taxable year, then:

(1) such return shall be considered as such declaration, and (2), if the tax shown on the return is greater than the estimated tax shown in a declaration previously made, or in the last amendment thereof, such return shall be considered as an amendment of the declaration to be filed on or before January 15.

(l) The Comptroller is given general powers to adopt and promulgate reasonable rules and regulations for the administration and enforcement of the provisions of this section, not inconsistent with the spirit and intent thereof, and violation of any such rule or regulation shall be deemed a violation of this section.

SEC. 6. *And be it further enacted, That notwithstanding any provision contained in Section 308 (i) hereinabove, payments of estimated tax required thereunder for purposes of the taxable year 1955 shall be limited to fifty per cent. (50%) of the total estimated tax for 1955. The balance of the tax due for the taxable year 1955 shall be paid in full when the income tax return is filed.*

SEC. 7. *AND BE IT FURTHER ENACTED, THAT SECTIONS 283 (D) AND 285 (C) OF SAID ARTICLE AND SUB-*