

Supplement), title "Revenue and Taxes," sub-title "Income Tax," relating to withholding of income taxes at source and in particular to the time for the filing of an estimated tax return.

SECTION 1. *Be it enacted by the General Assembly of Maryland,* That sub-section (j) of Section 312 of Article 81 of the Annotated Code of Maryland (1959 Supplement), title "Revenue and Taxes," sub-title "Income Tax," be and it is hereby repealed and re-enacted, with amendments, to read as follows:

312.

(j) DECLARATIONS OF ESTIMATED TAX — GENERALLY.

—Every individual, excluding, however, a fiduciary or fiduciaries and the estates they represent, as defined in subsection (f) of this sub-title (Section 279), 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] *July 15, October 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 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 hereinbefore 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 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.

Every individual receiving income in the form of an award, prize, lottery or raffle (whether the same be paid in cash or property) as the result of participating in an amusement, educational, or advertising program, or any game of chance, or in the operation of any known gambling device or machine, where the amount of such prize or award is Five Hundred (\$500.00) Dollars or more and is paid in full at the time of the award, drawing or completion of the contest or event shall within sixty (60) days from the receipt of such award or prize file an estimated return with respect thereto, or an amended estimated return if an estimated return has previously been filed, and shall