

TROLLER. IN THE EVENT OF FAILURE BY THE TAXPAYER TO NOTIFY THE COMPTROLLER OF THE EXISTENCE OF THE FEDERAL AUDIT AND TO FURNISH A COPY THEREOF TO THE COMPTROLLER WITHIN THIRTY DAYS AFTER KNOWLEDGE THEREOF ANY ADDITIONAL TAX ATTRIBUTABLE TO SAID AUDIT OF THE TAXPAYER'S FEDERAL RETURN MADE WITHIN THREE YEARS FROM THE DUE DATE OF SAID RETURN BY THE INTERNAL REVENUE SERVICE MAY BE ASSESSED UNDER THIS SUB-TITLE AT ANY TIME. In the event the taxpayer is dissatisfied with his assessment, he may within thirty days from the date of notice, appeal to the State Tax Commission, and upon such appeal being noted all papers relating to the assessment shall be transmitted by the Comptroller to the State Tax Commission. The State Tax Commission shall set a date within a reasonable time for public hearing, and, on the basis of the law and the facts the State Tax Commission shall sustain the original assessment or make a new assessment. The determination by the State Tax Commission shall be prima facie evidence of the amount of tax due, and the State Tax Commission shall give the taxpayer written notice of the assessment of tax, interest and penalties. Nothing herein shall prevent the taxpayer from appealing from the findings of the State Tax Commission in the manner provided by law for appeals from said Commission in the exercise of its appellate jurisdiction, and the provisions of Section 259 et. seq. of this Article are hereby made applicable in the enforcement of this sub-title.

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 subtitle (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 subsection. 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 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 subsection. In lieu of filing a declaration of estimated tax or an amendment thereto on January 15 as specified hereinabove in this subsection, 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 subsection 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