

(j) 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 [] July 15 [] JUNE 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. FOR CALENDAR YEARS BEGINNING 1975 AND THEREAFTER AN INDIVIDUAL'S ESTIMATED TAX FOR THE CURRENT YEAR SHALL BE FILED ON OR BEFORE APRIL 15 OF THAT YEAR. ALSO ON THE FOLLOWING JUNE 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 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 (\$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 subsection, every individual covered by the provisions of this subsection 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 a result of participating in an amusement, educational, or advertising program, or any game of chance, or in the operation of any known gambling