

(House Joint Resolution No. 115)

A House Joint Resolution concerning

Declaration of Estimated Income Tax

FOR the purpose of requesting the Congress of the United States to enact legislation requiring certain statements of income to be rendered taxpayers by a certain date.

Section 312(j) of Article 81 of the Annotated Code of Maryland provides that individuals receiving taxable income which is not subject to the withholding provisions of Section 312 shall file a declaration of his estimated tax for the current year on or before April 15; that the individual shall file an amended declaration of estimated tax on the following June 15, October 15, and January 15, or an original declaration if one has not already been filed; and that in lieu of filing a declaration of estimated tax or an amendment on January 15, the individual, at his option, may file, on or before January 31, his final income tax return for the year.

The federal law regarding the filing of estimated tax returns is exactly like the above Maryland law except that the third filing of an amended declaration is on September 15 and not October 15.

In order for taxpayers to exercise their option to file a final federal or State tax return by January 31, in lieu of filing a declaration of estimated tax or amendment on January 15, it is necessary for them to have obtained the requisite statements of income in time to adequately prepare this final tax return by January 31; now, therefore, be it

RESOLVED BY THE GENERAL ASSEMBLY OF MARYLAND, That it petition the Congress of the United States to enact the necessary legislation to require statements of income to be rendered taxpayers by January 20 so as to allow them enough time to prepare an adequate final federal or State tax return to meet the January 31 deadline; and be it further

RESOLVED, That copies of this Resolution be sent to the Maryland Congressional Delegation: Senators Charles McC. Mathias, Jr. and J. Glenn Beall, Jr., Senate Office Building, Washington, D.C. 20510; and Representatives Robert E. Bauman, Clarence D. Long, Paul S. Sarbanes, Marjorie S. Holt, Gladys N. Spellman, Goodloe E. [[Bryon]] BYRON, Parren J. Mitchell, and Gilbert Gude, House Office Building, Washington, D.C. 20515.

Approved May 4, 1976.
