

(2) WITHIN 60 DAYS AFTER THE DATE ON WHICH A PARTNERSHIP IS DISSOLVED OR LIQUIDATED OR WITHDRAWS VOLUNTARILY OR INVOLUNTARILY FROM THE STATE, THE PARTNERSHIP SHALL COMPLETE AND FILE WITH THE COMPTROLLER AN INCOME TAX RETURN.

10-821.

(a) (1) A corporation required under Part II of this subtitle to file a return for a taxable year shall complete and file with the Comptroller an income tax return:

[(1)] (I) on or before the March 15 that follows that taxable year; or

[(2)] (II) if income tax is computed for a fiscal year, on or before the 15th day of the 3rd month after the end of that year.

(2) WITHIN 60 DAYS AFTER A CORPORATION LOSES OR SURRENDERS ITS CHARTER IN THE STATE, IS DISSOLVED OR LIQUIDATED, OR VOLUNTARILY OR INVOLUNTARILY WITHDRAWS FROM THE STATE, THE CORPORATION SHALL COMPLETE AND FILE WITH THE COMPTROLLER AN INCOME TAX RETURN.

10-905.

(d) (1) "Payor" means a person responsible to make a payment subject to withholding.

(2) "PAYOR" INCLUDES:

(I) THE FEDERAL GOVERNMENT;

(II) THE STATE;

(III) A COUNTY, MUNICIPAL CORPORATION, POLITICAL SUBDIVISION, OR INSTRUMENTALITY OF THE STATE;

(IV) ANOTHER STATE TO THE EXTENT THAT FUNCTIONS OF ITS GOVERNMENT ARE CARRIED ON OR PERFORMED IN THIS STATE; AND

(V) IF THE PAYOR IS A CORPORATION:

1. ANY OFFICER OF THE CORPORATION WHO EXERCISES DIRECT CONTROL OVER ITS FISCAL MANAGEMENT; AND

2. ANY AGENT OF THE CORPORATION WHO HAS A DUTY TO WITHHOLD INCOME TAX FROM WAGES PAYMENTS SUBJECT TO WITHHOLDING.

10-906.