

10-812.

A corporation exempt from income tax under § 10-104 of this title shall file an income tax return if the corporation:

(1) has unrelated business taxable income, as defined under § 512 of the Internal Revenue Code; [or]

(2) is exempt from taxation under § 501(c)(2) of the Internal Revenue Code; OR

(3) IS AN S CORPORATION THAT IS INCORPORATED OR DOES BUSINESS IN THE STATE.

10-822.

(a) [Except as provided in § 10-823 of this subtitle, a] EACH person required under § 10-906 of this title to withhold income tax shall complete and file with the Comptroller:

(1) a quarterly income tax withholding return, on or before the last day of the month that follows the calendar quarter in which that income tax was withheld; or

(2) if the person reasonably expects the total amount of income tax required to be withheld in a quarterly period to be \$300 or more, a monthly income tax withholding return:

February 15; (i) for the month of January, on or before

March 15; (ii) for the month of February, on or before

April 30; (iii) for the month of March, on or before

15; (iv) for the month of April, on or before May

(v) for the month of May, on or before June 15;

31; (vi) for the month of June, on or before July

August 15; (vii) for the month of July, on or before

September 15; (viii) for the month of August, on or before

October 31; (ix) for the month of September, on or before