

(x) for the month of October, on or before November 15;

(xi) for the month of November, on or before December 15; and

(xii) for the month of December, on or before January 31.

(b) A person required to file a quarterly or monthly income tax withholding return shall continue to file returns, whether or not the person is withholding any income tax, until the person gives the Comptroller written notice that the person no longer has employees or no longer is liable to file the return.

(c) A person who files a written request to change to a quarterly return filing because the person withholds less than \$300 each quarter may be allowed to change to a quarterly basis at the beginning of the calendar year after the request.

[10-823.

An S corporation required under § 10-906 of this title to withhold income tax shall complete and file with the Comptroller an income tax withholding return.]

10-909.

[Except for an S corporation, a person shall withhold the] THE income tax required to be withheld under § 10-908 of this subtitle SHALL BE WITHHELD:

(1) BY A PAYOR OTHER THAN A FIDUCIARY OR S CORPORATION AND BY AN EMPLOYER:

(I) on the basis of each weekly, 2-week, semimonthly, or monthly regular period of payment; OR

[(2)] (II) if there is no regular period of payment as specified in [item (1)] SUBITEM (I) of this [section] ITEM, on a daily basis; [or]

[(3)] (2) [if the] BY A payor WHO is a fiduciary, on a quarterly basis; AND

(3) BY A PAYOR WHO IS AN S CORPORATION, ON OR BEFORE THE DATE ON WHICH THE S CORPORATION IS REQUIRED UNDER THIS TITLE TO FILE AN INCOME TAX RETURN.

SECTION 2. AND BE IT FURTHER ENACTED, That Section(s) 10-824 of the Tax - General Article of the Annotated Code of Maryland (as enacted by Chapter ____ (S.B. 1) of the Acts of the General Assembly of 1988) be renumbered to be Section(s) 10-823.