

(A) RETURNS.

AN INDIVIDUAL REQUIRED UNDER PART II OF THIS TITLE TO FILE A RETURN FOR A TAXABLE YEAR SHALL COMPLETE AND FILE WITH THE COMPTROLLER AN INCOME TAX RETURN:

(1) ON OR BEFORE APRIL 15TH OF THE NEXT TAXABLE YEAR;
OR

(2) IF THE INCOME TAX IS COMPUTED FOR A FISCAL YEAR,
ON OR BEFORE THE 15TH DAY OF THE 4TH MONTH AFTER THE END OF THAT YEAR.

(B) DECLARATION IN GENERAL.

(1) EXCEPT AS PROVIDED IN SUBSECTIONS (C) AND (D) OF THIS SECTION, AN INDIVIDUAL REQUIRED UNDER § 10-815 OF THIS SUBTITLE TO FILE A DECLARATION OF ESTIMATED INCOME TAX FOR A TAXABLE YEAR SHALL COMPLETE AND FILE WITH THE COMPTROLLER:

(I) AN INITIAL DECLARATION ON OR BEFORE APRIL 15 OF THAT YEAR; AND

(II) A QUARTERLY ESTIMATED INCOME TAX RETURN ON OR BEFORE JUNE 15, SEPTEMBER 15, AND JANUARY 15 AFTER THE FILING OF THE INITIAL DECLARATION.

(2) AN INDIVIDUAL SHALL FILE A DECLARATION THAT WAS NOT FILED ON APRIL 15 OR AN AMENDED DECLARATION, ON ANY DATE ALLOWED IN PARAGRAPH (1)(II) OF THIS SUBSECTION FOR FILING A QUARTERLY ESTIMATED INCOME TAX RETURN.

(3) IF AN INDIVIDUAL ELECTS TO PAY THE INCOME TAX IN FULL ON OR BEFORE JANUARY 31, INSTEAD OF FILING THE QUARTERLY ESTIMATED INCOME TAX RETURN REQUIRED ON JANUARY 15, THE INDIVIDUAL SHALL FILE A FINAL INCOME TAX RETURN ON OR BEFORE JANUARY 31.

(C) DECLARATION FOR FISHING OR FARMING INCOME.

IF AN INDIVIDUAL REQUIRED TO FILE A DECLARATION OF ESTIMATED INCOME TAX HAS ESTIMATED GROSS INCOME FROM FISHING OR FARMING, INCLUDING OYSTER FARMING, THAT IS AT LEAST 2/3 OF THE TOTAL ESTIMATED INCOME FOR A TAXABLE YEAR, THE INDIVIDUAL MAY COMPLETE AND FILE WITH THE COMPTROLLER:

(1) A DECLARATION OF ESTIMATED INCOME TAX FOR THAT TAXABLE YEAR ON OR BEFORE JANUARY 15 OF THE NEXT TAXABLE YEAR; OR

(2) AN INCOME TAX RETURN FOR THAT TAXABLE YEAR ON OR BEFORE MARCH 1 OF THE NEXT TAXABLE YEAR.

(D) DECLARATION FOR INCOME FROM WAGERING.