AN INDIVIDUAL REQUIRED TO FILE A DECLARATION OF ESTIMATED INCOME TAX UNDER § 10-815(B) OF THIS SUBTITLE SHALL COMPLETE AND FILE WITH THE COMPTROLLER, WITHIN 60 DAYS AFTER THE INDIVIDUAL RECEIVES INCOME FROM WAGERING:

(1) A DECLARATION OF ESTIMATED INCOME TAX; OR

(2) IF THE INDIVIDUAL HAS FILED A DECLARATION DURING THAT TAXABLE YEAR, AN AMENDED DECLARATION.

REVISOR'S NOTE: This section is new language derived without substantive change from the first and second clauses of former Art. 81, § 305(a) and the fourth, fifth, and seventh sentences of § 312(j)(1) and, as they related to the time for filing, the first clause of (2) and (k).

In subsections (a) through (d) of this section, the duty to "complete" the return is added as a general reference to § 2-104 of this article. See the revisor's note to that section.

In subsection (a) of this section, the former phrase "[e]xcept as provided in subsection (b) of this section", which referred to corporate returns and declarations, is deleted as unnecessary in light of the use of the defined term "individual" throughout this section.

In subsection (b)(1)(ii) and (3) of this section, the references to a "quarterly estimated income tax return" are substituted for the former references to an "amended declaration of estimated tax" and "declaration ... or an amendment thereto", to distinguish the amended declarations to which subsection (b)(2) of this section refers.

In subsection (b)(3) of this section, the word "shall" is substituted for the former word "may", to reflect that, once an election has been made, the individual must comply with the January 31 date.

In subsection (d) of this section, the references to a "declaration" of estimated income tax are substituted for former references to "estimated return" and "amended estimated return", for clarity.

The third clause of former Art. 81, § 305(a), which required that a part-year return be filed by the 15th day of the 4th month after the date on which an individual moved out of the State, is deleted as obsolete in light of the adoption, by this State, of the federal requirements for periods of returns.