(VII) FOR THE MONTH OF JULY, ON OR BEFORE AUGUST 15;

(VIII) FOR THE MONTH OF AUGUST, ON OR BEFORE SEPTEMBER 15;

(IX) FOR THE MONTH OF SEPTEMBER, ON OR BEFORE OCTOBER 31;

(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) CONTINUED FILING REQUIRED.

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) CHANGE FROM MONTHLY TO QUARTERLY RETURN.

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.

REVISOR'S NOTE: This section is new language derived without substantive change from former Art. 81, § 312(h)(2), except as it related to payment of tax, and (3).

In subsections (a) through (c) of this section, the defined term "person" is substituted for the former word "employer", for clarity.

The introductory clause of subsection (a) of this section, "[e]xcept as provided in § 10-823 of this subtitle", is added for clarity.

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

Subsection (a)(2) of this section is revised to state expressly the date that each monthly return is to be filed.