Defined terms: "Income tax" § 1-101
"Person" § 1-101 "Wages" § 10-101

SUBTITLE 9. TAX PAYMENT.

PART I. TAX PAYMENT GENERALLY.

10-901. PAYMENT REQUIRED.

EXCEPT AS OTHERWISE PROVIDED IN THIS SUBTITLE, AN INDIVIDUAL OR A CORPORATION THAT HAS MARYLAND TAXABLE INCOME IN A TAXABLE YEAR SHALL PAY THE INCOME TAX ON THAT INCOME WITH THE RETURN THAT COVERS THAT YEAR.

REVISOR'S NOTE: This section is new language derived without substantive change from the first sentence of former Art. 81, § 311(a).

This section is revised, in the active voice, to state expressly that the person with Maryland taxable income must pay the tax. In light of this revision, the former reference to the amount "payable by the taxpayer" is deleted.

The introductory language of this section, "[e]xcept as otherwise provided in this subtitle", is added for clarity.

The defined term "income tax" is substituted for the former reference to the "full amount of the tax ... , as the same shall appear from the face of the return", for clarity.

The phrase "with the return that covers that year" is substituted for the former phrase "at the time fixed herein for filing the return", for clarity.

As to due dates for the returns of individuals and of corporations, see § 10-820 and § 10-821 of this title, respectively.

Defined terms: "Comptroller" § 1-101
"Corporation" § 10-101 "Income tax" § 1-101
"Individual" § 10-101 "Taxable year" § 10-101

10-902. PAYMENT OF ESTIMATED TAX.

(A) IN GENERAL.

EXCEPT AS OTHERWISE PROVIDED IN THIS SECTION, EACH INDIVIDUAL OR CORPORATION REQUIRED TO FILE QUARTERLY ESTIMATED INCOME TAX RETURNS SHALL PAY:

(1) AT LEAST 25% OF THE ESTIMATED INCOME TAX SHOWN ON THE DECLARATION OR AMENDED DECLARATION FOR A TAXABLE YEAR: