(I) WITH THE DECLARATION OR AMENDED DECLARATION THAT COVERS THAT YEAR; AND

(II) WITH EACH QUARTERLY RETURN FOR THAT YEAR; AND

(2) ANY UNPAID INCOME TAX FOR THE YEAR SHOWN ON THE INCOME TAX RETURN THAT COVERS THAT YEAR, WITH THE RETURN.

(B) WHEN FINAL INCOME TAX RETURN IS FILED ON JANUARY 31.

IF AN INDIVIDUAL UNDER SUBSECTION (A) OF THIS SECTION FILES A FINAL INCOME TAX RETURN ON OR BEFORE JANUARY 31 OF A TAXABLE YEAR, AS ALLOWED UNDER § 10-820(B)(3) OF THIS TITLE INSTEAD OF PAYING 25% OF THE ESTIMATED INCOME TAX SHOWN ON THE DECLARATION OR AMENDED DECLARATION FOR THAT YEAR WITH THE ESTIMATED TAX RETURN ON JANUARY 15, THE INDIVIDUAL SHALL PAY IN FULL THE UNPAID INCOME TAX FOR THAT YEAR WITH THE FINAL RETURN.

(C) FISHING OR FARMING INCOME.

IF AN INDIVIDUAL WITH ESTIMATED INCOME FROM FISHING OR FARMING FILES THE DECLARATION OR THE RETURN ON THE DATES ALLOWED UNDER § 10-820(C) OF THIS TITLE, THE INDIVIDUAL SHALL PAY IN FULL THE INCOME TAX SHOWN ON THE RETURN FOR THAT TAXABLE YEAR ON OR BEFORE MARCH 1 OF THE NEXT YEAR.

(D) INCOME FROM WAGERING.

AN INDIVIDUAL WHO RECEIVES INCOME FROM WAGERING SHALL PAY IN FULL THE INCOME TAX ON THAT INCOME WITH THE ESTIMATED TAX RETURN THAT COVERS THE PERIOD IN WHICH THE INDIVIDUAL RECEIVES THAT INCOME.

REVISOR'S NOTE: This section is new language derived without substantive change from former Art. 81, § 312(n)(3) and the second sentence of (2), the sixth sentence and, as it related to time of payment, the seventh sentence of (j)(1), and, as they related to the time of payment, (k) and (j)(2).

In subsections (a) through (c) of this section, the references to payment "with a return" are substituted for former phrases such as "on each of the four dates specified" and "at which time", for clarity.

Subsection (a)(1) of this section is revised to state separately the initial and subsequent estimated payments, for clarity.

Subsection (a)(2) of this section is revised to apply to individuals, as well as corporations.