In the introductory language of subsection (a)(2) of this section, the reference to "unpaid tax" is substituted for the former reference to payment "[a]fter crediting the amounts paid with the declarations, the balance of tax due", for brevity.

In subsection (d) of this section, the former reference to the tax "upon the value of the award or prize" is deleted as surplusage.

Also in subsection (d) of this section, the former condition "unless the value of the award or prize is tax exempt under the provisions of this subtitle, anything in this subsection to the contrary notwithstanding" is deleted as surplusage.

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

The third sentence of former Art. 81, § 312(g), which required payment of income tax due in excess of amounts withheld as estimated tax, is deleted as surplusage.

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

10-903. RESERVED.

10-904. RESERVED.

PART II. PAYMENT OF TAX WITHHELD.

10-905. DEFINITIONS.

(A) IN GENERAL.

IN THIS PART II OF THIS SUBTITLE THE FOLLOWING WORDS HAVE THE MEANINGS INDICATED.

REVISOR'S NOTE: This subsection is new language used as the standard introductory language to a definition section.

(B) EMPLOYER.

(1) "EMPLOYER" HAS THE MEANING STATED IN § 3401 OF THE INTERNAL REVENUE CODE.

(2) "EMPLOYER" INCLUDES:

(I) THE FEDERAL GOVERNMENT;