

In subsection (c) of this section, the reference to the amount "that the payee requests" is added to clarify that an individual not only requests withholding but specifies the amount. See § 10-907(b) of this subtitle.

Also in subsection (c) of this section, the former reference to payments "subject to withholding under the provisions of § 3402 of the Internal Revenue Code as amended from time to time" is deleted as surplusage.

Defined terms: "Comptroller" § 1-101  
 "Employer" § 10-905 "Fiduciary" § 10-101  
 "Income tax" § 1-101 "Individual" § 10-101  
 "Nonresident" § 10-101  
 "Payment subject to withholding" § 10-905  
 "Payor" § 10-905 "Person" § 1-101  
 "S corporation" § 10-101 "Wages" § 10-101  
 "Withhold" § 10-905

#### 10-909. WITHHOLDING PERIODS.

EXCEPT FOR AN S CORPORATION, A PERSON SHALL WITHHOLD THE INCOME TAX REQUIRED TO BE WITHHELD UNDER § 10-908 OF THIS SUBTITLE:

- (1) ON THE BASIS OF EACH WEEKLY, 2-WEEK, SEMIMONTHLY, OR MONTHLY REGULAR PERIOD OF PAYMENT;
- (2) IF THERE IS NO REGULAR PERIOD OF PAYMENT AS SPECIFIED IN ITEM (1) OF THIS SECTION, ON A DAILY BASIS; OR
- (3) IF THE PAYOR IS A FIDUCIARY, ON A QUARTERLY BASIS.

REVISOR'S NOTE: This section is new language derived without substantive change from former Art. 81, § 312(c) and the reference to a quarterly period in the first sentence of (m).

Items (1) and (2) of this section are revised to apply to a payor of sick pay and annuity benefits as well as an employer. Accordingly, in the introductory language of this section, the defined term "person" is substituted for the former word "employer", and in items (1) and (2) of this section, the references to a "payment" period are substituted for the former references to a "payroll period", for clarity.

In item (1) of this section, the reference to a "2-week" period is substituted for the former word "biweekly", for clarity.