

10-822.

(a) Each person required under § 10-906 of this title to withhold income tax shall complete and file with the Comptroller:

(1) a quarterly income tax withholding return, on or before the last day of the month that follows the calendar quarter in which that income tax was withheld; or

(2) if the person reasonably expects the total amount of income tax required to be withheld in a quarterly period to be \$300 or more, a monthly income tax withholding return:

- February 15; (i) for the month of January, on or before
- March 15; (ii) for the month of February, on or before
- April 30; (iii) for the month of March, on or before
- 15; (iv) for the month of April, on or before May
- (v) for the month of May, on or before June 15;
- 31; (vi) for the month of June, on or before July
- August 15; (vii) for the month of July, on or before
- September 15; (viii) for the month of August, on or before
- October 31; (ix) for the month of September, on or before
- November 15; (x) for the month of October, on or before
- December 15; and (xi) for the month of November, on or before
- January 31. (xii) for the month of December, on or before

(b) 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.