

(c) A person who files a written request to change to a quarterly return filing because the person withholds less than \$300 each quarter may be allowed to change to a quarterly basis at the beginning of the calendar year after the request.

10-902.

(d) An individual who receives income from wagering NOT SUBJECT TO WITHHOLDING UNDER § 10-906 OF THIS SUBTITLE 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.

10-905.

(a) In this Part II of this subtitle the following words have the meanings indicated.

(b) (1) "Employer" has the meaning stated in § 3401 of the Internal Revenue Code.

(2) "Employer" includes:

(i) the federal government;

(ii) the State;

(iii) a county, municipal corporation, political subdivision, or instrumentality of the State;

(iv) another state to the extent that functions of its government are carried on or performed in this State; and

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(v) if the employer is a corporation:

1. any officer of the corporation who exercises direct control over its fiscal management; and

2. any agent of the corporation who has a duty to withhold income tax from wages.

(c) "Payment subject to withholding" means:

(1) an annuity or sick pay payment described in § 3402(o) of the Internal Revenue Code;

(2) income that is subject to the income tax and is distributed by a fiduciary to a nonresident alien; [and]

(3) income that is attributable to business carried on in the State and is includable in a nonresident shareholder's distributive share derived from an S corporation; AND