

~~[(2)](3) a resident for less than the full taxable year for tax on income that is paid to another state during residency in that state; or~~

~~[(3)](4) a nonresident.~~

~~(e) [(1)] Except as provided in [paragraph (2)] SUBSECTION (E) of this [subsection] SECTION, the credit allowed a resident OTHER THAN A FIDUCIARY under subsection (a) of this section is the lesser of:~~

~~[(i)](1) the amount of allowable tax on income that the resident paid to another state; or~~

~~[(ii)](2) an amount that does not reduce the State income tax to an amount less than would be payable if the income subjected to tax in the other state were disregarded.~~

~~(D) EXCEPT AS PROVIDED IN SUBSECTION (E) OF THIS SECTION, THE CREDIT ALLOWED A RESIDENT FIDUCIARY UNDER SUBSECTION (A) OF THIS SECTION IS THE LESSER OF:~~

~~(1) THE AMOUNT OF ALLOWABLE TAX ON INCOME THAT THE FIDUCIARY PAID TO ANOTHER STATE; OR~~

~~(2) AN AMOUNT THAT DOES NOT REDUCE THE STATE INCOME TAX TO AN AMOUNT LESS THAN WOULD BE PAYABLE IF THE INCOME SUBJECTED TO TAX IN THE OTHER STATE WERE DISREGARDED.~~

~~[(2)](E) If the credit allowed a resident under subsection (a) of this section is based on tax that an S corporation pays to another state, the credit allowable to a shareholder:~~

~~[(i)](1) may not exceed that shareholder's pro rata share of the tax;~~
and

~~[(ii)](2) will be allowed for another state's income taxes or taxes based on income.~~

10-815.

(a) Except as provided in [subsection (b)] SUBSECTIONS (B) AND (C) of this section, each individual who reasonably expects estimated income tax for a taxable year on income not subject to withholding under Subtitle 9 of this title to exceed \$100 shall file a declaration of estimated income tax.

(b) Unless withholding is required under § 10-906 of this title, each individual who receives income of \$500 or more in cash or property from wagering, including the operation of a gambling machine or device and participation in an amusement, educational, or advertising program, contest, lottery, or raffle, shall file a declaration of estimated income tax.

(C) FOR ANY TAXABLE YEAR ENDING BEFORE THE DATE 2 YEARS AFTER THE DATE OF THE DECEDENT'S DEATH, SUBSECTION (A) OF THIS SECTION DOES NOT APPLY TO: