

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

(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.

(c) A person who files a written request to change to a quarterly return filing because the person withholds less than [\$300] \$400 each quarter may be allowed to change to a quarterly basis at the beginning of the calendar year after the request.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 1992 and shall be applicable to all taxable years beginning after December 31, 1991.

Approved May 5, 1992.

CHAPTER 73

(Senate Bill 107)

AN ACT concerning

Adult Protective Services – Program Requirements

FOR the purpose of clarifying the role of the Adult Protective Services Program to include assistance to locate, apply for, and effectively use certain services; defining the duties of a local department of social services with regard to an abuse investigation of a vulnerable adult; and generally relating to the Adult Protective Services Program.