

## CHAPTER 873

(House Bill 366)

AN ACT concerning

Income Tax - Declarations of Estimated Tax for  
Merchant Seamen

FOR the purpose of exempting certain merchant seamen from the requirement, in certain circumstances, to file declarations of estimated tax; clarifying language; and restructuring.

BY repealing and reenacting, with amendments,

Article 81 - Revenue and Taxes  
Section 312(j)  
Annotated Code of Maryland  
(1975 Replacement Volume and 1977 Supplement)

SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND, That section(s) of the Annotated Code of Maryland be repealed, amended, or enacted to read as follows:

## Article 81 - Revenue and Taxes

312.

(j) (1) Every individual, excluding, however, a fiduciary or fiduciaries and the estates they represent, as defined in [subsection (f)] §279(F) of this subtitle [ (§279)], OR A MERCHANT SEAMAN WHO IS IN THE COURSE OF HIS EMPLOYMENT OUT OF THE COUNTRY FOR A SUBSTANTIAL INDETERMINATE PERIOD DURING THE CALENDAR YEAR AND WHO HAS BEEN PERMITTED A FEDERAL EXEMPTION FOR FILING A DECLARATION OF ESTIMATED TAX AND IS NOT OTHERWISE SUBJECT TO FEDERAL WITHHOLDING, receiving taxable income which is not subject to the withholding provisions of this section shall be required to file a declaration of his estimated tax, as specified in this subsection. The declaration of his estimated tax for the current year shall be filed on or before April 15 of that year. Also, on the following July 15, October 15, and January 15, the individual shall file either an amended declaration of estimated tax for the year or an original declaration if one has not theretofore been filed. For calendar years beginning 1975 and thereafter an individual's estimated tax for the current year shall be filed on or before April 15 of that year. Also on the following June 15, October 15, and January 15, the individual shall file either an amended declaration of estimated tax for the year or an original declaration if one has not theretofore been filed. One fourth of the tax due for the year according to the declaration of estimated tax, or any amendment to this declaration, shall be due and payable on each of the four dates specified [hereinbefore in