

- (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] 15;
- (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] 15.

(3) If the person reasonably expects the total amount of income tax required to be withheld in a calendar year to be less than \$250 instead of a quarterly income tax withholding return the person shall complete and file with the Comptroller an annual income tax withholding return on or before January 31 that follows that calendar year.

(B) IF A PERSON WAS REQUIRED TO WITHHOLD \$15,000 OR MORE FOR THE PRECEDING CALENDAR YEAR, THE PERSON SHALL COMPLETE AND FILE AN INCOME TAX WITHHOLDING RETURN WITH THE COMPTROLLER WITHIN 3 BUSINESS DAYS FOLLOWING EACH PAYROLL THAT CAUSES THE TOTAL ACCUMULATED TAX WITHHELD TO EQUAL OR EXCEED \$700.

[(b)] (C) (1) 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.

(2) A PERSON REQUIRED TO FILE RETURNS UNDER SUBSECTION (B) OF THIS SECTION SHALL FILE A RETURN AT LEAST ONCE EVERY 3 MONTHS 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 \$700 each quarter may be allowed to change to a quarterly basis at the beginning of the calendar year after the request.]

(D) EACH PERSON REQUIRED TO FILE A RETURN UNDER THIS SECTION SHALL FILE RETURNS FOR OTHER PERIODS AND ON OTHER DATES AS THE COMPTROLLER SPECIFIES BY REGULATION, INCLUDING PERIODS IN WHICH THE PERSON DOES NOT PAY WAGES SUBJECT TO WITHHOLDING.

10-905.

(e) "Wagering" includes:

- (1) any lottery, including the State lottery; AND
- (2) ANY PARI-MUTUEL WAGERING, INCLUDING ANY PARI-MUTUEL WAGERING CONDUCTED UNDER TITLE 11 OF THE BUSINESS REGULATION ARTICLE.