

Maryland

Tax Alert



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Tax Alert Comptroller of Maryland
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02-23-2022B

**NEW EXTENDED DEADLINE FOR CERTAIN
QUARTERLY ESTIMATED DECLARATIONS AND
PAYMENTS OF MARYLAND INDIVIDUAL INCOME
TAX FOR TAX YEAR 2022**

The Comptroller has extended the due dates for Maryland individual income tax first and second quarter estimated tax declarations and payments for tax year 2022 to July 15, 2022. This extension only applies to individual taxpayers. Due dates for corporate, pass-through entity, and fiduciary quarterly estimated income tax declarations and payments are not affected.

Extension of Time for Certain Quarterly Estimated Individual Income Tax Declarations and Payments

Due to the ongoing financial impacts of the COVID-19 crisis, and pursuant to the authority granted to the Comptroller under Tax-General (TG) Article § 10-823, the Comptroller finds that good cause exists to extend the time to file first and second quarter individual income estimated tax declarations for tax year 2022. *Tax year 2022 first and second quarter estimated tax declarations and payments that were originally due on April 15, 2022 and June 15, 2022 are now due on or before July 15, 2022.* The extension applies to both resident and nonresident individuals with a tax year 2022 estimated payment requirement. For individuals who file on a fiscal year basis, the due date for any tax year 2022 estimated tax declaration and payment that was due on or before July 15, 2022 is now extended to July 15, 2022.

Additionally, pursuant to TG § 13-606, the Comptroller finds reasonable cause to waive interest for late payment of estimated individual income tax if the estimated income tax due for the first or second quarter of tax year 2022 that otherwise would have been due on April 15, 2022 or June 15, 2022, respectively, is paid by July 15, 2022. The extension to July 15, 2022 is automatic; no filing or request is required to take advantage of the extended deadline.

TG § 10-815 requires every individual, or individuals filing jointly, who receives taxable income which is not subject to Maryland withholding, or from which not enough Maryland tax is

withheld to file a declaration of estimated tax, if the income can be expected to develop a tax of more than \$500 in excess of the Maryland withholding. Furthermore, TG § 13-602 stipulates that any individual so required to file, who either (1) fails to file on the date or dates prescribed; (2) fails to pay the installment or installments when due or (3) estimates a tax less than ninety (90) percent of the developed tax shown on the return for the current tax year and less than 110% of the tax that was developed for the prior year, shall be subject to interest.

For the most accurate and efficient service, taxpayers are encouraged to file and pay electronically.

Please note: the Comptroller cannot automatically change the date of any direct debit previously scheduled by the taxpayer to pay tax year 2022 first or second quarter estimated tax as a result of this extension. If you would like to cancel and reschedule a previously scheduled first or second quarter estimated payment via direct debit, please contact your bank or the payment provider you used to schedule the payment.

For any questions regarding this tax alert, please contact the Taxpayer Services Division by phone at 410-260-7980 or 1-800-638-2937, or by email to taxhelp@marylandtaxes.gov.