

Maryland

# Tax Alert



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02-23-2022A

## NEW EXTENDED DEADLINE FOR CERTAIN MARYLAND TAX YEAR 2021 INDIVIDUAL INCOME TAX FILINGS AND PAYMENTS

*This alert supersedes the previous alert issued 01-19-2022. It has been updated to rescind the statement that the due dates for the quarterly estimated payments for tax year 2022 individual income tax remain unchanged. Effective February 23, 2022, the due dates for the first and second quarter individual income tax estimated payments for tax year 2022 have been extended to July 15, 2022. See Tax Alert 02-23-2022B for additional detail.*

Governor Lawrence J. Hogan, Jr. declared a new state of emergency related to the ongoing COVID-19 pandemic on January 4, 2022. Due to the continued hardship and economic impact on individuals, the Comptroller has extended the due date for Maryland individual income tax returns and accompanying final payments. This extension only applies to individual taxpayers. Due dates for corporate, pass through entity, and fiduciary income tax returns and payments are not affected.

### **New Extension of Time for Individual Income Taxes and Payments**

Due to the state of emergency and the ongoing 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 for individual income tax filings and final payments due with those returns for tax year 2021. ***Tax year 2021 individual income tax returns due between January 24, 2022 and April 18, 2022 are now due on or before July 15, 2022.*** The extension applies to both resident and nonresident individuals with a tax year 2021 Maryland filing requirement. The due date for individual returns from farmers and fishermen, originally 3/1/2022, is also extended to 7/15/2022.

Additionally, pursuant to TG § 13-606 and TG § 13-714, the Comptroller finds reasonable cause to waive interest and penalty for late payment of tax if income tax due with personal income tax returns for tax year 2021 that otherwise would have been due between January 24, 2022 and April 18, 2022, inclusive, 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.

The deadline to request an extension to file 2021 individual income taxes has also been extended to July 15, 2022. Upon approval of an extension request, the Comptroller will allow individual taxpayers to file returns by October 17, 2022, i.e., within six months of the *original* filing deadline. Extension payments due with the 2021 extension request are also due on July 15, 2022. Effectively, the extension is reduced from the usual six months to three months for individuals.

This extended deadline does not impact any interest that has or would accrue because of the underpayment or late payment of any tax year 2021 estimated payments due July 15, 2021 for the first and second quarters, September 15, 2021 for the third quarter, or January 15, 2022 for the fourth quarter. If 2021 estimated tax was underpaid or paid late in any quarter, interest on the underpayment or late payment of estimated tax for tax year 2021 will still be due.

This extension does not apply to those individuals who wish to file their 2021 individual income tax return with payment in full by January 31, 2022 in lieu of making their fourth quarter estimated payment, which would have otherwise been due on January 15, 2022. In order to take advantage of the “filing a return instead of fourth payment” option, the 2021 return must be filed by January 31, 2022 and any balance due must be paid in full with the return.

*Note: The following statement is rescinded effective February 23, 2022, as it is superseded by Tax Alert 02-23-022B.* The extension does not impact the due dates of tax year 2022 quarterly estimated payments. Those due dates are April 15, 2022, June 15, 2022, September 15, 2022, and January 15, 2023 for calendar year filers. For individuals who file on a fiscal year basis, quarterly estimated payments are due by the 15<sup>th</sup> day of the 4<sup>th</sup>, 6<sup>th</sup>, 9<sup>th</sup>, and 13<sup>th</sup> months following the beginning of the fiscal year.