

be paid within ten days after notice and demand by the Comptroller. If not so paid, a penalty of 5% shall be added.

(c) If any part of the deficiency is due to negligence on the part of the taxpayer, but without intent to defraud, there shall be added 5% thereof and interest at the rate of 1% per month or fraction of a month on the amount of such deficiency from the time the tax was due until paid.

(d) If any part of the deficiency is due to fraud with intent to evade the tax, there shall be added 100% of the total amount of the deficiency, and in addition, interest at the rate of 1% per month or fraction of a month from the date the tax was due until paid.

(e) All payments received shall be credited first to penalty and interest accrued and then to tax due.

See notes to sec. 72B.

1935, ch. 188, sec. 72F.

**72F.** It shall be the duty of every person engaging or continuing in any business on which a tax is imposed by this sub-title, to keep and preserve records of gross sales and such other records as may be necessary to determine the tax liability under the provisions of this sub-title, and it shall be the duty of every such person to keep and preserve for a period of two years all invoices and records of goods and merchandise purchased for re-sale, and all such books, invoices and other records shall be open for examination at any time by the Comptroller or his duly authorized agent.

See notes to sec. 72B.

1935, ch. 188, sec. 72G.

**72G.** If any taxpayer who has failed to file any return required by this sub-title, or has filed an incorrect or insufficient return, refuses or neglects to file a proper return within ten days after being notified by the Comptroller of his delinquency, the Comptroller shall determine the net sales of such taxpayer and compute the tax from the best information available and such determination and computation shall be prima facie correct for the purposes of this sub-title. Such tax so computed by the Comptroller, together with the accrued interest, shall be payable within ten days after demand by the Comptroller, and if not so paid there shall be added a penalty of 100% and interest at the rate of 1% per month or fraction of a month from the time the tax was originally due until paid.

1935, ch. 188, sec. 72H.

**72H.** The tax imposed by this sub-title shall be a lien upon the property of any person subject to the provisions thereof and shall be a preferred claim in the event of bankruptcy or insolvency. Whenever the owner of any business subject to the terms of this sub-title shall sell, dispose of or transfer the goods, merchandise or property with the rights of the business to another, the seller shall within ten days after the date of sale and the discontinuation of the business, file with the Comptroller