1939, ch. 277, sec. 231.

238. (Information Returns.) Every person subject to the jurisdiction of this State in whatever capacity acting, including lessees or mortgagors of real or personal property, fiduciaries, partnerships, and employers making payment of dividends, interest, rent, salaries, wages, premiums, annuities, compensations, remunerations, emoluments or other income shall render such returns thereof to the Comptroller as may be prescribed by rules and regulations of the Comptroller.

1939, ch. 277, sec. 232.

239. (Verification of Returns.) Every return filed by an individual shall be signed by the taxpayer and every corporation or partnership return required by this sub-title shall have annexed thereto a statement duly signed by the President, Vice-President, Secretary, Treasurer, Assistant Secretary or Assistant Treasurer, or a statement duly signed by a member of the partnership, to the effect that the statements contained therein are true. The Comptroller may require a further or supplemental return under this sub-title to contain further information and data necessary for computation of the tax herein provided.

1939, ch. 277, sec. 233.

240. (Secrecy of Returns.) (1) Except in accordance with proper judicial or legislative order and except to an officer of the State having a right thereto in his official capacity, it shall be unlawful for any officer or employee to divulge or make known in any manner the amount of income or any particulars set forth or disclosed in any return under this sub-title.

(2) In the event the United States Government or any other State allows this State's officials to examine its income tax returns, or any class thereof, then this State upon application by the proper authorities of the United States or such other State, to the Comptroller, shall allow the proper officials of the United States Government or of such other State, whose official duties require them to make such inspection, to inspect the income tax returns of such corresponding class of such income tax returns filed hereunder.

(3) Nothing herein shall be construed to prohibit the publication of statistics so classified as to prevent the identification of particular reports and the items thereof, or of the publication of delinquent lists showing the names of taxpayers who have failed to pay their taxes at the time and in the manner provided by law, together with any relevant information which in the opinion of the Comptroller may assist in the collection of such delinquent taxes.

(4) Any offense against the provisions of this section shall be a misdemeanor and shall be punishable by a fine not exceeding one thousand dollars or imprisonment for not exceeding six months, or both, in the discretion of the Court.

1939, ch. 277, sec. 234.

241. (Returns to Be Preserved.) Returns received by the Comptroller under the provisions of this sub-title shall be preserved for ten years and thereafter until the Comptroller orders them to be destroyed.