

1939, ch. 277, sec. 235.

242. (Penalty for Failure to File Returns.) If any person fails to file any return required by this sub-title within the time required, the Comptroller may impose a penalty of not exceeding 10% of the tax found to be due, to be assessed and collected in the manner provided for the assessment and collection of taxes under this sub-title or in a civil action at the instance of the Comptroller; and in addition such delinquent may be compelled to make such return. Any officer of any corporation or any other person who makes a fraudulent return or statement with intent to defeat or evade the payment of the taxes prescribed by this sub-title shall be deemed guilty of perjury and punished accordingly, and shall in addition thereto pay the same penalty as in this section provided for failure to file returns on time.

1939, ch. 277, sec. 236.

243. (Taxpayer to File Return Whether Form Is Sent or Not.) Blank forms of returns for income shall be supplied by the Comptroller. It shall be the duty of the Comptroller to obtain an income tax return from every taxpayer who is liable under the law to file such return; but this duty shall in no manner diminish the obligation of the taxpayer to file a return without being called upon to do so.

1939, ch. 277, sec. 237.

244. (Comptroller to Administer.) The Comptroller is hereby authorized and required to administer the provisions of this sub-title. For this purpose he shall have power and it shall be his duty to promulgate such rules and regulations and to prescribe such forms as may be necessary for the enforcement of this sub-title. He shall prescribe forms similar to those utilized by the Federal Government except to the extent required by differences between this sub-title and its application and the Federal Act and its application. He shall apply as far as practicable the administrative and judicial interpretations of the Federal income tax law.

Every taxpayer liable to any tax imposed by this sub-title shall keep such records, render such statements, file such returns, and comply with such rules and regulations as the Comptroller from time to time may prescribe. Whenever the Comptroller judges it necessary he may require any taxpayer by notice served upon him, to file a return, render such statements, or keep such records as he deems sufficient to show whether or not such taxpayer is liable to tax under this sub-title, and the extent of such liability.

For the purpose of ascertaining the correctness of any return or for the purpose of making an estimate of the taxable income of any taxpayer, the Comptroller or his authorized agent or representative shall have the power to examine any books, papers, records, or memoranda, bearing upon the matters required to be included in the returns, and may require the attendance of the taxpayer or any other person having knowledge in the premises, and may take testimony and require proof material for his information and may administer oaths to such person or persons.

1939, ch. 277, sec. 238.

245. (Time of Returns.) All returns of income shall be made on or before the 15th day of March succeeding the taxable year except that such