returns, if made on the basis of a fiscal year, shall be made on or before the 15th day of the third month following the close of such fiscal year.

1939, ch. 277, sec. 239.

246. (Extension of Time for Filing Returns.) The Comptroller may grant a reasonable extension of time for filing income returns whenever in his judgment good cause exists and shall keep a record of every such extension. Except in case of a taxpayer who is abroad, no such extension shall be granted for more than six months, and in no case for more than one year. In the event time for filing a return is extended, the taxpayer is hereby required to pay, as a part of the tax, an amount equal to six per cent. (6%) per annum on the tax ultimately assessed from the time the return was due until the tax is actually paid to the Comptroller.

If any return required by this sub-title be not filed as herein required, the Comptroller is authorized to make an estimate of the income of the taxpayer and of the amount of tax due under this sub-title from any information in his possession and to assess the tax at not more than twice the amount estimated to be due and to require payment of the taxes, penalties and interest due to the State from the taxpayer as thus assessed.

1939, ch. 277, sec. 240.

247. (Revisions and Appeals.) As soon as practicable after each return is received, the Comptroller shall examine and audit it. If the amount of tax computed by the Comptroller shall be greater than the amount returned by the taxpayer, the excess shall be assessed by the Comptroller (within three years from the date the return was originally due or filed, except in the case of failure to file a return or of a fraudulent or incomplete return in which case the excess may be assessed at any time), and a notice of such assessment shall be mailed to the taxpayer. In the event the taxpayer is dissatisfied with his assessment, he may within thirty days from the date of notice, appeal to the State Tax Commission, and upon such appeal being noted all papers relating to the assessment shall be transmitted by the Comptroller to the State Tax Commission. The State Tax Commission shall set a date within a reasonable time for public hearing, and, on the basis of the law and the facts the State Tax Commission shall sustain the original assessment or make a new assessment. The determination by the State Tax Commission shall be *prima facie* evidence of the amount of tax due, and the State Tax Commission shall give the taxpayer written notice of the assessment of tax, interest and penalties. Nothing herein shall prevent the taxpayer from appealing from the finding of the State Tax Commission in the manner provided by law for appeals from said Commission in the exercise of its appellate jurisdiction, and the provisions of Sections 194 *et seq.* of this Article are hereby made applicable in the enforcement of this sub-title.

1939, ch. 277, sec. 241.

248. (Refunds.) In the event any person pays more tax than is found to have been due, the Comptroller shall refund the overpayment in the same manner as other refunds are made. In the event the overpayment results from an error not due to the fault of the taxpayer a refund shall be paid with interest at 6% per annum.