

(b) If a return is made by an individual for a period of less than one year, the net income, computed on the basis of the period for which separate return is made, shall be placed on an annual basis by multiplying the amount thereof by the number of days in the year and dividing by the number of days included in the period for which the separate return is made. The tax payable shall be such part of the tax computed on such annual basis as the number of days in such period is of the number of days in the year.

223. INFORMATION RETURNS. (1) Every corporation subject to the jurisdiction of this State unless excused by the Comptroller, shall render a correct return of its payments of dividends to residents of this State, stating the name and address of each shareholder, the number of shares owned by him and the amount of dividends paid to him. Provided, that any domestic corporation not doing business in this State on January 1st preceding the date when such return is required, need only so report dividends of \$250.00 or more paid during the preceding calendar year to any resident of this State.

(2) Every person subject to the jurisdiction of this State in whatever capacity acting, including lessees or mortgagors of real or personal property, fiduciaries, and employers making payment to another person (domiciled in this State), of interest, rent, salaries, wages, premiums, annuities, compensations, remunerations, emoluments or other fixed or determinable gains, profits, and income of six hundred dollars (\$600) or more in any taxable year, shall render a true and accurate return to the Comptroller under such regulations and in such form and manner and to such extent as may be prescribed by the Comptroller, setting forth the amount of such gains, profits, and income, and the name and address of the recipient of such payments. The Comptroller, however, may require any person to make information returns respecting non-residents he believes to be subject to tax under this sub-title. Such returns may be required, regardless of amounts, in the case of payments of dividends or interest upon bonds, mortgages, deeds of trust, or other similar obligations of corporations. When necessary to make effective the provisions of this section, the name and address of the recipients of the income shall be furnished upon demand by the person paying the income. The provisions of this section shall not apply to the payment of interest on obligations of the United States or of this State.

224. COPY OF FEDERAL RETURN MAY BE REQUIRED. Whenever in the opinion of the Comptroller it is necessary to examine the Federal income tax return or a copy thereof, of any