

or over, if single or if married and not living with husband or wife, and every individual having a gross income for the taxable year of three thousand dollars (\$3,000) or over, if married and living with husband or wife, shall make such a return. If the individual is unable to make his own return, the return shall be made by a duly authorized agent.

233. CORPORATIONS TO MAKE RETURNS. Every corporation doing business in this State, or deriving income, not exempt from taxation hereunder, from business done, property located or sources in this State, except those exempt from taxation under Section 228, shall make a return stating specifically the items of income and the items claimed as deductions allowed by this sub-title.

Corporations which are affiliated must each make separate returns.

234. SUPPLEMENTARY RETURNS BY AFFILIATED CORPORATIONS. In the case of a corporation doing business in this State which carries on transactions with stockholders or with other corporations related by stock ownership, or interlocking directorates, or any other method, the Comptroller shall require information necessary to render possible accurate assessment of the income derived by the corporation doing business in this State from sources within this State. To make possible such assessment, the Comptroller may require such corporation doing business in this State to file supplementary returns showing information respecting the business of any or all individuals and/or corporations related to the corporation doing business in this State. The Comptroller may require such report to show in detail the record of transactions between the corporation doing business in this State and any or all other related corporations or individuals.

235. VERIFICATION OF CORPORATION AND PARTNERSHIP RETURNS. Every corporation or partnership return and/or report 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 report under this sub-title to contain further information and data necessary for computation of the tax herein provided.

236. PENALTY FOR FAILURE TO MAKE RETURN.. If any person fails to make any report or 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,