

attendance of the taxpayer or any other person having knowledge in the premises, and may take testimony and require proof material for his information with power to administer oath to such person or persons.

All sums collected under this sub-title shall be paid by the Comptroller into the "State Fund for Aid to the Needy", and disbursed therefrom in the manner and for the purpose prescribed by law.

239. TIME OF RETURNS. All returns of income for the preceding taxable year shall be made on or before the 15th day of March in each year except that such 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.

240. 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 deferred, 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 it is actually filed in the office of the Comptroller.

If any report or return required by this sub-title be not made as herein required, the Comptroller is authorized to make an estimate of the net income of such person 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 such person as thus assessed.

241. 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 thereof 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.