

teenth day of March; and said Commission in determining any tax or in entering any assessment against any corporation shall base its action upon the status of such corporation as of said January first. The said Commission shall have power to require any such report to be under oath of such officer or officers as it may determine. In case of the failure of any corporation to make and file such report within the time hereinabove provided, the State Tax Commission may proceed to determine or assess such tax, or take such action, upon such information as it can obtain; provided, however, that no such action by the Commission shall relieve the corporation from any tax which it ought to have paid, or exonerate it or its officers from any penalty or punishment to which it or they may by law be subject, and the State Tax Commission shall also have the right to compel the filing of such report by mandamus.

179. Upon the failure of any corporation to file any report required by the last preceding section within the time therein specified the State Tax Commission shall impose on said corporation a penalty of five dollars, and in addition one dollar for each ten days or fractional part thereof during which such default shall continue, and a further penalty of ten dollars if such default shall have continued for more than eighty days. Such penalties shall be added to and become a part of any State tax assessed by the State Tax Commission against said corporation, and may be collected from said corporation by the Comptroller by suit or otherwise in the same manner as taxes. Provided, however, that the State Tax Commission shall have power on good cause shown to it to abate or reduce any penalty imposed as aforesaid, and in that event the said Commission shall forthwith notify the Comptroller of such abatement or reduction, and only the balance, if any, of the penalties remaining after such abatement or reduction shall be collected as aforesaid.

180. Every foreign corporation of any kind doing business in this State or owning any property therein shall annually on or before the fifteenth day of March file with the State Tax Commission a report under oath of its president and treasurer giving the names and addresses of each shareholder, as of the first day of January preceding appearing on its books as residing or known or believed to reside in this State, together with the number and/or class of the shares