

receipts of any such person, on or after April 1st, 1935, to and including March 31st, 1936, from the sale of all tangible personal property at retail in this State.

72-C. On or before the tenth day of May, 1935, and on the tenth day of each calendar month thereafter, every vendor who has made any sales at retail subject to the tax hereby imposed during the preceding calendar month, shall make a return to the Comptroller, stating the name of the vendor, his, her or its address, and the amount of the total selling price of all tangible personal property so sold, and shall pay the Comptroller the amount of the tax herein imposed. Such return shall be made on forms prescribed and furnished by the Comptroller and shall contain such other information as the Comptroller may reasonably require. The said returns need not be under oath or affirmation, but any false statement contained in said returns shall be subject to the penalties hereinafter provided.

72-D. The Comptroller, for good cause shown, may extend the time for filing any return required under this Act, on application of the taxpayer, but such extension of time shall not exceed thirty days. When the time for filing any return is so extended, interest at the rate of 6% per annum, from the time it was originally required to be filed, until the time of payment shall be added and paid.

72-E. (a) As soon as practicable after the return is filed, the Comptroller shall examine it and compute the tax. If the amount paid exceeds the amount which should have been paid, the excess shall be refunded by the Comptroller or credited on account of future taxes accruing from the same taxpayer or his successor or assigns.

(b) If the amount found to be due exceeds the amount paid, the deficiency, together with interest thereon, at the rate of one-half of one per cent per month or fraction of a month, from the time the tax was due, shall be paid within ten days after notice and demand by the Comptroller. If not so paid, a penalty of 5% shall be added.

(c) If any part of the deficiency is due to negligence on the part of the taxpayer, but without intent to defraud, there shall be added 5% thereof and interest at the rate of 1% per month or fraction of a month on the amount of such deficiency from the time the tax was due until paid.

(d) If any part of the deficiency is due to fraud with intent to evade the tax, there shall be added 100% of the