

showing information respecting the business of any or all persons related to the corporation. The Comptroller may require such report to show in detail the record of transactions between such corporation and any or all such related persons.

230. *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 taxpayer in order properly to audit the returns of such taxpayer, the Comptroller shall have the right to compel the taxpayer to produce for inspection a copy of such return and all statements and schedules in support thereof.

231. *Information Returns.* Every person subject to the jurisdiction of this State in whatever capacity acting, including lessees or mortgagors of real or personal property, fiduciaries, partnerships, and employers making payment of dividends, interest, rent, salaries, wages, premiums, annuities, compensations, remunerations, emoluments or other income shall render such returns thereof to the Comptroller as may be prescribed by rules and regulations of the Comptroller.

232. *Verification of Returns.* Every return filed by an individual shall be signed by the taxpayer and every corporation or partnership return 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 return under this sub-title to contain further information and data necessary for computation of the tax herein provided.

233. *Secrecy of Returns.* (1) Except in accordance with proper judicial or legislative order and except to an officer of the State having a right thereto in his official capacity, it shall be unlawful for any officer or employee to divulge or make known in any manner the amount of income or any particulars set forth or disclosed in any return under this sub-title.

(2) In the event the United States Government or any other State allows this State's officials to examine its income tax returns, or any class thereof, then this State upon application by the proper authorities of the United States or such other State, to the Comptroller, shall allow the proper officials of the United States Government or of such other State, whose official duties require them to make such inspection, to in-