

spect the income tax returns of such corresponding class of such income tax returns filed hereunder.

(3) Nothing herein shall be construed to prohibit the publication of statistics so classified as to prevent the identification of particular reports and the items thereof, or of the publication of delinquent lists showing the names of taxpayers who have failed to pay their taxes at the time and in the manner provided by law, together with any relevant information which in the opinion of the Comptroller may assist in the collection of such delinquent taxes.

(4) Any offense against the provisions of this section shall be a misdemeanor and shall be punishable by a fine not exceeding one thousand dollars or imprisonment for not exceeding six months, or both, in the discretion of the Court.

234. *Returns to be Preserved.* Returns received by the Comptroller under the provisions of this sub-title shall be preserved for ten years and thereafter until the Comptroller orders them to be destroyed.

235. *Penalty for Failure to File Returns.* If any person fails to file any 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, to be assessed and collected in the manner provided for the assessment and collection of taxes under this sub-title or in a civil action at the instance of the Comptroller; and in addition such delinquent may be compelled to make such return. Any officer of any corporation or any other person who makes a fraudulent return or statement with intent to defeat or evade the payment of the taxes prescribed by this sub-title shall be deemed guilty of perjury and punished accordingly, and shall in addition thereto pay the same penalty as in this section provided for failure to file returns on time.

236. *Taxpayer to File Return Whether Return Form Is Sent or Not.* Blank forms of returns for income shall be supplied by the Comptroller. It shall be the duty of the Comptroller to obtain an income tax return from every taxpayer who is liable under the law to file such return; but this duty shall in no manner diminish the obligation of the taxpayer to file a return without being called upon to do so.

237. *Comptroller to Administer.* The Comptroller is hereby authorized and required to administer the provisions of this sub-title. For this purpose he shall have power and it shall be his duty to promulgate such rules and regulations and to prescribe such forms as may be necessary for the enforcement