

of this sub-title. He shall prescribe forms similar to those utilized by the Federal Government except to the extent required by differences between this sub-title and its application and the Federal Act and its application. He shall apply as far as practicable the administrative and judicial interpretations of the Federal income tax law.

Every taxpayer liable to any tax imposed by this sub-title shall keep such records, render such statements, file such returns, and comply with such rules and regulations as the Comptroller from time to time may prescribe. Whenever the Comptroller judges it necessary he may require any taxpayer by notice served upon him, to file a return, render such statements, or keep such records as he deems sufficient to show whether or not such taxpayer is liable to tax under this sub-title, and the extent of such liability.

For the purpose of ascertaining the correctness of any return or for the purpose of making an estimate of the taxable income of any taxpayer, the Comptroller or his authorized agent or representative shall have the power to examine any books, papers, records, or memoranda, bearing upon the matters required to be included in the returns, and may require the attendance of the taxpayer or any other person having knowledge in the premises, and may take testimony and require proof material for his information and may administer oaths to such person or persons.

238. *Time of Returns.* All returns of income shall be made on or before the 15th day of March succeeding the taxable 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.

239. *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 extended, 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 the tax is actually paid to the Comptroller.

If any return required by this sub-title be not filed as herein required, the Comptroller is authorized to make an estimate of the income of the taxpayer and of the amount of tax due under this sub-title from any information in his pos-