

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 of this sub-title [.] , and in addition thereto may delegate and authorize the Chief of the Income Tax Division to execute and sign for and on his behalf or on behalf of OF the Income Tax Division any and all liens, releases of lien, bankruptcy, receivership and orphans' court claims, and any other documents necessary for the effective administration 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.

(b) 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.

(c) 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, in furtherance hereof, may sign subpoenas, administer oaths and affirmations, examine witnesses, receive evidence, take testimony and require proof material for his information of such person or persons. In case of disobedience of any subpoena or the contumacy of any witness appearing before the Comptroller or his duly authorized agent or representative, the Comptroller may apply to the circuit court of any of the counties or to Baltimore City Court for an order. Such court may thereupon issue an order requiring the person or persons subpoenaed to obey such subpoena, or to give evidence, or to produce any books, papers, records or memoranda bearing upon the matters required to be included in a return required under this sub-title. Any failure to obey such order of the court may be punished by such court as a contempt thereof.

(d) If any return required by this sub-title is 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 possession and to assess the tax at not more than twice the amount estimated to be due and, after notice to the taxpayer and demand made for the return required under this sub-title within fifteen (15) days from the date of said assessment, such assessment shall become final and irrevocable and shall be collected in the manner prescribed by Section 322 of this sub-title or in any manner authorized by law for the collection of taxes due and owing to the State of Maryland.

(e) In the administration of this sub-title, the Comptroller is