

(b) If the failure to file any return is due to an attempt to defraud, then the penalty shall be, in lieu of the penalty more specifically provided for by subsection (a) of this section, 100 percent of the tax due, plus interest at the rate [of 1 percent] DETERMINED UNDER SECTION 204 OF THIS ARTICLE [per month or fraction of a month] from the time the tax was due until paid.

345.

(a) If the Comptroller finds from an examination of the returns or records of any taxpayer or otherwise that the taxpayer has filed an incorrect return and paid less than the amount of the tax due under this subtitle, he shall levy a deficiency assessment against the taxpayer, which shall be prima facie correct. The assessment shall include the amount of the deficiency, as found by the Comptroller, plus a penalty of 10 percent of the tax due and interest at the rate [of 3/4 of 1 percent] DETERMINED UNDER SECTION 204 OF THIS ARTICLE [per month or fraction of a month] from the time the tax was due until paid.

(b) If the Comptroller finds that any part of the deficiency is due to fraud with an attempt to evade the tax, then the penalty shall be, in lieu of the penalty more specifically provided for by subsection (a) of this section, 100 percent, plus interest at the rate [of 1 percent] DETERMINED UNDER SECTION 204 OF THIS ARTICLE [per month or fraction of a month] from the time the tax was due until paid.

407.

(a) Any person, firm or corporation subject to the taxes imposed by this subtitle failing to make a return or to pay the taxes within the time prescribed by law or by regulation is liable for a penalty in the following amounts:

(1) A penalty of 10 percent of the amount of the taxes due and interest at the rate [of three quarters of one percent per month, or fraction thereof,] DETERMINED UNDER SECTION 204 OF THIS ARTICLE until the date of payment; or

(2) If the failure to file the return is due to any attempt to defraud, a penalty of 100 percent of the amount of taxes due and interest at the rate [of 1 percent per month, or fraction thereof,] DETERMINED UNDER SECTION 204 OF THIS ARTICLE until the date of payment.

453.

If the Comptroller finds from an examination of the records of any vendor or user of cigarettes or otherwise determines that the vendor or user has had possession of unstamped cigarettes upon which the tax imposed by this