

(2) INCLUDES:

(I) THE COMPTROLLER;

(II) THE DEPARTMENT OF ASSESSMENTS AND TAXATION, WITH RESPECT TO THE FINANCIAL INSTITUTION TAX AND THE SAVINGS BANKS AND BUILDING, SAVINGS AND LOAN ASSOCIATIONS TAX;

(III) THE STATE ATHLETIC COMMISSION, WITH RESPECT TO THE BOXING, WRESTLING AND SPARRING TAX; AND

(IV) THE REGISTERS OF WILLS, WITH RESPECT TO:

1. THE INHERITANCE TAX; AND
2. THE TAX ON COMMISSIONS.

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(A) NOTWITHSTANDING ANY OTHER PROVISION OF LAW, EXCEPT AS OTHERWISE PROVIDED IN ~~SUBSECTION (B)~~ SUBSECTIONS (B) AND (C) OF THIS SECTION, IF A PERSON FAILS TO PAY A TAX UNDER THIS SUBTITLE WHEN DUE, THE PERSON SHALL PAY A PENALTY NOT EXCEEDING 10 PERCENT OF THE UNPAID TAX.

(B) THE PENALTY UNDER SUBSECTION (A) OF THIS SECTION ~~SHALL BE ASSESSED IN ADDITION TO~~ DOES NOT AFFECT ANY OTHER PENALTY FOR:

- (1) FAILING TO COLLECT OR WITHHOLD AND PAY OVER A TAX;
- (2) FAILING TO FILE A RETURN DUE TO FRAUD;
- (3) FAILING TO FILE A RETURN REQUIRED IN A NOTICE AND DEMAND FOR A RETURN;
- (4) FAILING TO PROVIDE AN INCOME TAX WITHHOLDING STATEMENT OR PROVIDING A FALSE INCOME TAX WITHHOLDING STATEMENT;
- (5) FILING A FALSE RETURN;
- (6) FILING A FRIVOLOUS INCOME TAX RETURN; AND
- (7) UNDERESTIMATING TAX.

(C) THE PENALTY UNDER SUBSECTION (A) OF THIS SECTION MAY BE ASSESSED FOR UNPAID INHERITANCE TAX AT THE TIME ALLOWED FOR THE ASSESSMENT OF INTEREST UNDER §§ 152 AND 170 OF THIS ARTICLE.

(D) FOR REASONABLE CAUSE SHOWN, THE TAX COLLECTOR MAY WAIVE THE ASSESSMENT OF A PENALTY UNDER SUBSECTION (A) OF THIS SECTION.