

(c)] The mailing of a notice in the manner provided in subsection (a) [or (b)] of this section is presumptive evidence of its receipt by the person to whom the notice is mailed.

1-203.

(D) A DOCUMENT MADE UNDER OATH SHALL BE SIGNED ~~UNDER-OATH~~:

(1) FOR A CORPORATION, BY A-PRINCIPAL AN OFFICER OF THE CORPORATION AUTHORIZED TO DO SO;

(2) FOR A SOLE PROPRIETORSHIP, BY ITS OWNER; OR

(3) FOR A PARTNERSHIP, BY A PARTNER AUTHORIZED TO DO SO.

8-209.

(a) Each financial institution existing or doing business in the State during any part of the fiscal year of the State shall COMPLETE, UNDER OATH, AND file with the Department a financial institution franchise tax return on or before the 15th day of the 4th month after the end of the accounting period used as the fiscal year of the financial institution.

(b) Each financial institution that reasonably expects its financial institution franchise tax for a year to exceed \$1,000 shall COMPLETE, UNDER OATH, AND file with the Department a declaration of estimated tax, on or before the 1st day of the 6th month of the accounting period used as the fiscal year of the financial institution.

[(c) The president, treasurer, or other proper officer of the financial institution shall sign, under oath, its completed financial institution franchise tax return or declaration.]

[(d)] (C) To properly identify persons listed in a return or document, a person shall include in a return or document the social security or other identifying number that the Department requires.

8-304.

[(a)] Each savings and loan association that, on December 31, holds deposits [originating] in the State shall COMPLETE, UNDER OATH, AND file with the Comptroller a savings and loan association franchise tax return, on or before April 15 of the next year.

[(b) The president, treasurer, or other proper officer of a savings and loan association shall sign, under oath, its completed savings and loan franchise tax return.]