

(3) to file the income tax return and to pay the tax within 30 days after the date on which the notice is mailed;

(4) to file the public service company franchise tax return within 30 days after the date on which the notice is mailed; or

(5) to file] FOR the sales and use [tax] TAX, TO FILE THE return and to pay the tax within 10 days after the date on which the notice is mailed; AND

(2) FOR ANY OTHER TAX, TO FILE THE RETURN AND TO PAY THE TAX WITHIN 30 DAYS AFTER THE DATE ON WHICH THE NOTICE IS MAILED.

[(b) The notice and demand for a public service company franchise tax return shall be sent by certified mail, return receipt requested.]

[13-305.] 13-304.

If a person fails to comply with a notice and demand for a [financial institution franchise tax return, income tax return, or public service company franchise tax] return[:

(1) the tax [collector] COLLECTOR:

(1) may compel the person to make the return; and

(2) if the person fails to make the return, [the tax collector] may file an appropriate action in a court of competent jurisdiction.

13-402.

[(a)] If a notice and demand for [an admissions and amusement tax] A return is made under § [13-304] 13-303 of this title and the person or governmental unit fails to file the return, the [Comptroller] TAX COLLECTOR shall:

(1) EXCEPT AS OTHERWISE PROVIDED IN THIS SECTION:

(I) compute the tax by using the best information in the possession of the [Comptroller] TAX COLLECTOR; and

[(2)] (II) assess the tax due;

(2) FOR FINANCIAL INSTITUTION FRANCHISE TAX:

(I) ESTIMATE NET EARNINGS BY USING THE BEST INFORMATION IN THE POSSESSION OF THE TAX COLLECTOR; AND