

(II) ASSESS A TAX NOT EXCEEDING TWICE THE TAX DUE ON THE ESTIMATED NET EARNINGS;

(3) FOR INCOME TAX:

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

(II) ASSESS A TAX NOT EXCEEDING TWICE THE TAX DUE ON THE ESTIMATED INCOME;

(4) FOR MOTOR CARRIER TAX:

(I) COMPUTE THE TAX BY USING A MILES PER GALLON FACTOR BASED ON THE USE, IN THE STATE, OF 40 GALLONS OF MOTOR FUEL FOR EACH COMMERCIAL MOTOR VEHICLE IN THE PERSON'S FLEET ON EACH DAY DURING THE PERIOD FOR WHICH THE RETURN IS NOT FILED; AND

(II) ASSESS THE TAX DUE; AND

(5) FOR PUBLIC SERVICE COMPANY FRANCHISE TAX:

(I) ESTIMATE GROSS RECEIPTS FROM THE BEST INFORMATION IN THE POSSESSION OF THE TAX COLLECTOR; AND

(II) ASSESS THE TAX DUE ON THE ESTIMATED GROSS RECEIPTS.

[(b)] 13-403.

If a person or governmental unit fails to keep the records required [by] UNDER § 4-202 of this article, the Comptroller may:

(1) compute the admissions and amusement tax by using a factor that the Comptroller develops by:

(i) a survey of the business of the person or governmental unit, including any available records;

(ii) a survey of other persons or governmental units engaged in the same or similar business; or

(iii) other means; and

(2) assess the tax due.

[13-404.

If a notice and demand for a financial institution franchise tax return is made under § 13-304 of this title and the person fails to file the return, the Department may: