

(1) estimate net earnings by using the best information in the possession of the Department; and

(2) assess a tax not exceeding twice the financial institution franchise tax due on the estimated net earnings.]

[13-405.

If a notice and demand for an income tax return is made under § 13-304 of this title and the person fails to file the return, the Comptroller may:

(1) estimate income by using the best information in the possession of the Comptroller; and

(2) assess a tax not exceeding twice the income tax due on the estimated income.]

[13-406.] 13-405.

(a) If a person keeps records that do not contain the information required in § 9-209 of this article, the Comptroller may:

(1) compute the motor carrier tax by using a miles per gallon factor based on the best information in the possession of the Comptroller; and

(2) assess the tax due.

(b) If a person fails to keep records or to make records available to the Comptroller as required in § 9-209 of this article [or fails to file a return as required under § 9-207 of this article], the Comptroller shall:

(1) compute the motor carrier 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 records are not kept or made available [or the return is not filed]; and

(2) assess the tax due.

[13-408.

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

(1) estimate the gross receipts from the best information in the possession of the Department;