

(1) MAY OFFSET THE DEFICIENCIES TO THE EXTENT OF THE OVERPAYMENTS; BUT

(2) MAY NOT ALLOW A REFUND THAT IS BARRED UNDER SUBTITLE 11 OF THIS TITLE.

(B) RESTRICTION ON APPLICATION OF OVERPAYMENTS.

AN OVERPAYMENT DETERMINED UNDER SUBSECTION (A) OF THIS SECTION MAY NOT BE APPLIED AS AN OFFSET TO A DEFICIENCY IN ANY TAXABLE YEAR OTHER THAN THE YEARS INCLUDED IN THE COMPTROLLER'S DETERMINATION UNDER SUBSECTION (A) OF THIS SECTION.

REVISOR'S NOTE: This section is new language derived without substantive change from former Art. 81, § 128A(e)(3), as it related to abatements, and the first sentence and the second clause of the second sentence of § 304(f).

The first clause of the second sentence of former Art. 81, § 304(f), which made § 310 applicable to refunds of overpayments, is deleted as unnecessary in light of subsection (a)(2) of this section.

Defined terms: "Comptroller" § 1-101
"Income tax" § 1-101 "Person" § 1-101

SUBTITLE 10. CRIMES AND OFFENSES.

13-1001. WILLFUL FAILURE TO FILE RETURN.

(A) ADMISSIONS AND AMUSEMENT TAX.

A PERSON WHO IS REQUIRED TO FILE AN ADMISSIONS AND AMUSEMENT TAX RETURN AND WHO WILLEFULLY FAILS TO FILE THE RETURN AS REQUIRED UNDER TITLE 4 OF THIS ARTICLE IS GUILTY OF A MISDEMEANOR AND, ON CONVICTION, IS SUBJECT TO A FINE NOT EXCEEDING \$500 OR IMPRISONMENT NOT EXCEEDING 6 MONTHS OR BOTH.

(B) FINANCIAL INSTITUTION FRANCHISE TAX AND INCOME TAX.

A PERSON WHO WILLEFULLY FAILS TO FILE A FINANCIAL INSTITUTION TAX RETURN OR AN INCOME TAX RETURN AS REQUIRED UNDER TITLE 8 OF THIS ARTICLE IS GUILTY OF A MISDEMEANOR AND, ON CONVICTION, IS SUBJECT TO A FINE NOT EXCEEDING \$5,000 OR IMPRISONMENT NOT EXCEEDING 5 YEARS OR BOTH.

(C) SALES AND USE TAX.

A PERSON, INCLUDING ANY OFFICER OF A CORPORATION, WHO IS REQUIRED TO FILE A SALES AND USE TAX RETURN AND WHO WILLEFULLY FAILS TO FILE THE RETURN AS REQUIRED UNDER TITLE 11 OF THIS ARTICLE IS GUILTY OF A MISDEMEANOR AND, ON CONVICTION, IS SUBJECT TO A FINE NOT EXCEEDING \$5,000 OR IMPRISONMENT NOT EXCEEDING 5 YEARS OR BOTH.