

(II) IS EXPRESSLY MADE UNDER THE PENALTIES FOR PERJURY.

(C) IF THE PROCEDURES PROVIDED IN SUBSECTION (B)(2) OF THIS SECTION ARE USED, THE AFFIDAVIT SUBJECTS THE INDIVIDUAL MAKING IT TO THE PENALTIES FOR PERJURY TO THE SAME EXTENT AS AN OATH OR AFFIRMATION MADE BEFORE AN INDIVIDUAL AUTHORIZED TO ADMINISTER OATHS.

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

(1) FOR A CORPORATION, BY 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.

Article - Tax - General

4-201.

A person shall complete, UNDER OATH, and file with the Comptroller the admissions and amusement tax return:

(1) on or before the 10th day of the month that follows the month in which the person has gross receipts subject to the admissions and amusement tax; and

(2) for other periods and on other dates that the Comptroller specifies by regulation, including periods in which the person has no gross receipts subject to the tax.

7-305.

(a) The person responsible for filing the federal estate tax return shall COMPLETE, UNDER OATH, AND file a Maryland estate tax return with the register 9 months after the date of the death of a decedent.

9-207.

(a) Except as provided in §-9-208 of this subtitle, each motor carrier shall:

(1) complete, UNDER OATH, and file a motor carrier tax return for periods that the Comptroller requires; and

(2) provide other information that the Comptroller considers necessary to enforce this subtitle properly.

11-501.

(a) A buyer who fails to pay the sales and use tax on a purchase or use subject to the tax to the vendor as required in § 11-403 of this title or who is required by regulation to file a return for a purchase or use subject to the tax shall complete, UNDER OATH, and file with the Comptroller a sales and use tax return: