

(e) (2) The following information shall be given with the list of properties provided for in [subparagraph (i)] PARAGRAPH (1) of this subsection if the information is to be used by the supervisor of assessments in the appeal:

(i) The sale price and date of sale.

(ii) The assessment and the year or years in which it applied.

(iii) The construction costs and date of construction.

302.

(b) Any person acting in a representative capacity as agent, tax expert or advisor to or for an individual or taxpayer required to file a return or report under this subtitle and receiving therefor a fee, charge or other remuneration who, knowingly or willfully prepares, causes to be prepared or assists in the preparation of an incorrect, false, or fraudulent return or report with the intent to defeat or evade the payment in whole or in part of the correct tax liability of such individual or taxpayer due under this subtitle or who knowingly or [wilfully] WILLEFULLY prepares, causes to be prepared or assists in the preparation of an incorrect, false, or fraudulent return or report or refund claim for an individual or taxpayer required to comply with this subtitle in order to obtain or for the purpose of obtaining for such individual or taxpayer any refund in whole or in part of any tax withheld or paid in which is in excess of the correct tax refund due such individual or taxpayer under this subtitle shall be guilty of a misdemeanor and upon conviction thereof shall be fined not more than \$1,000 or imprisoned for not more than 1 year, or in the discretion of the court, be both fined and imprisoned. Any person acting in a representative capacity as agent, tax expert or similar capacity in the preparation for an individual or taxpayer of a return, report or refund claim shall affix thereto his name and address and any trade name adopted in connection with the service rendered.

318.

(b) In addition to the penalty provided for in [paragraph] SUBSECTION (a) above, if:

(1) Any individual files what purports to be a return of the tax imposed under this subtitle but [which] WHICH:

(i) Does not contain information on which the substantial correctness of the tax may be judged[,]; or

(ii) Contains information that on its face indicates that the tax reported is substantially incorrect; and

(2) The conduct referred to in paragraph (1) is due [to] TO: