

~~(2) INFORMATION CONTAINED IN THE STATEMENTS SUBMITTED UNDER THIS SECTION MAY NOT BE DISCLOSED TO ANY UNIT OR OFFICIAL OF THE FEDERAL GOVERNMENT OR OF ANY OTHER STATE OR LOCAL GOVERNMENT.~~

~~[(2)] (3) The statements required under this section for the members of a corporate group shall be submitted by the corporate group in one combined report that includes the information required under subsections (b) and (c) of this section for all members of the corporate group.~~

[(3)] ~~(4)~~ (2) The Comptroller shall develop and implement an oversight AND PENALTY system to ensure that corporations ~~doing business in the State, including those not required to file a return under this title,~~ provide the required disclosure statements in a timely and accurate manner.

[(4)] A person who is required to file a statement under this section who willfully fails to file the statement or who files a false statement is guilty of a misdemeanor and, on conviction, is subject to a fine not exceeding \$10,000 or imprisonment not exceeding 5 years or both.]

~~(5)~~ (3) The Comptroller shall publish the name of, and penalty imposed on, any corporation failing to file a statement required under this section or filing an inaccurate statement.

~~(e)~~ (D) (1) A corporation submitting a statement required under this section may submit supplemental information that, in its sole judgment and discretion, could facilitate proper interpretation of the information included in the statement.

(2) A corporation shall file a supplemental statement under this section within 60 days after:

(i) the corporation files an amended tax return under this title;

or

(ii) the corporation's tax liability for a tax year is changed as the result of an audit adjustment or final determination of liability by the Comptroller or by a court of law.

~~(f)~~ (E) (1) The Comptroller shall:

(i) collect, compile, and analyze the information submitted under this section;