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**MARYLAND
FORM
500CR**

**BUSINESS INCOME
TAX CREDITS
ATTACH TO FORM 500, 502, 505,
OR 510.**



19500C099

2019

OR FISCAL YEAR BEGINNING 2019, ENDING

Name as shown on Form

Taxpayer Identification Number

SEE INSTRUCTIONS Note: **Indicates Certification Must Be Included

Check here if any of the following credits are derived from an entity other than that shown above. Enter the entity's Federal Employer Identification Number. If from more than one, see instructions. Include Maryland Schedule K-1 (510) from PTEs or statement from corporate entity showing your share of the credit. For One Maryland Economic Development Tax Credit, see instructions.

FEIN

PART A - ENTERPRISE ZONE TAX CREDIT ** Must Include Required Certification

PART A-I CREDIT FOR ECONOMICALLY DISADVANTAGED EMPLOYEES NOT LOCATED IN A FOCUS AREA

- 1. Number of qualified employees. First year Second year Third year
- 2. Credit for first year (limited to \$3,000 of wages paid to each employee) 2
- 3. Credit for second year (limited to \$2,000 of wages paid to each employee) 3
- 4. Credit for third year (limited to \$1,000 of wages paid to each employee) 4
- 5. Total (Add lines 2, 3 and 4.) 5

PART A-II CREDIT FOR OTHER QUALIFIED EMPLOYEES NOT LOCATED IN A FOCUS AREA

- 6. Number of qualified employees eligible for credit not included in PART A-I. 6
- 7. Credit (limited to \$1,000 of wages paid to each employee) 7

PART A-III CREDIT FOR ECONOMICALLY DISADVANTAGED EMPLOYEES LOCATED IN A FOCUS AREA

- 8. Number of qualified employees. First year Second year Third year
- 9. Credit for first year (limited to \$4,500 of wages paid to each employee) 9
- 10. Credit for second year (limited to \$3,000 of wages paid to each employee) 10
- 11. Credit for third year (limited to \$1,500 of wages paid to each employee) 11
- 12. Total (Add lines 9, 10 and 11.) 12

PART A-IV CREDIT FOR OTHER QUALIFIED EMPLOYEES LOCATED IN A FOCUS AREA

- 13. Number of qualified employees eligible for credit not included in PART A-III 13
- 14. Credit (limited to \$1,500 of wages paid to each employee) 14

PART A - SUMMARY

Check here if claiming credit for business located in a RISE zone.

- 15. Total Enterprise Zone Tax Credit for the current tax year (Add lines 5, 7, 12 and 14.) 15

PART B - SMALL BUSINESS RELIEF TAX CREDIT ** Must Include Required Certification

- 1. Credit (certified by the Maryland Department of Commerce) 1

PART C - MARYLAND DISABILITY EMPLOYMENT TAX CREDIT FOR EMPLOYEES ** Must Include Required Certification

PART C-I CREDIT FOR EMPLOYEES WITH A DISABILITY

- 1. Number of qualified employees. First year Second year
- 2. Credit for first year (30% of first \$9,000 of wages paid to each employee) 2
- 3. Credit for second year (30% of first \$9,000 of wages paid to each employee) 3
- 4. Total (Add lines 2 and 3.) 4

PART C-II CREDIT FOR CHILD CARE AND TRANSPORTATION EXPENSES

- 5. Number of qualified employees. First year Second year
- 6. Credit for first year (limited to a combined total of \$900 in child care and transportation expenses per qualified employee with a disability) 6
- 7. Credit for second year (limited to a combined total of \$900 in child care and transportation expenses per qualified employee with a disability) 7
- 8. Total (Add lines 6 and 7.) 8

PART C - SUMMARY

- 9. Total Maryland Disability Employment Tax Credit for the current tax year (Add lines 4 and 8.) . . 9

PART D - JOB CREATION TAX CREDIT ** Must Include Required Certification

- 1. Credit (certified by the Maryland Department of Commerce) 1

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**MARYLAND
FORM
500CR**

**BUSINESS INCOME
TAX CREDITS**
ATTACH TO FORM 500, 502, 505,
OR 510.



2. Enter remaining 50% of credits from prior year (For credits certified prior to January 1, 2018 only). 2
3. Total Job Creation Tax Credits that may be claimed this year (Add lines 1 and 2.) 3

PART E - COMMUNITY INVESTMENT TAX CREDIT ** Must Include Required Certification

1. Amount of approved contributions. 1
2. Enter 50% of line 1 2
3. Enter the amount from line 2 or \$250,000, whichever is less 3

PART F - BUSINESSES THAT CREATE NEW JOBS TAX CREDIT

1. Property tax credit (certified by the State Department of Assessments and Taxation) 1
2. Enhanced property tax credit (certified by the State Department of Assessments and Taxation) 2
3. Total (Add lines 1 and 2.) 3

PART G - QUALIFIED VEHICLE TAX CREDIT (TRACTOR-TRAILER VEHICLE REGISTRATION CREDIT)

**** Must Include Required Certification**

1. Credit may not exceed \$400 per vehicle 1

PART H - CYBERSECURITY INCENTIVE TAX CREDITS ** Must Include Required Certification

NOTE: If you are claiming more than one investment, see instructions for PART H-I.

PART H-I CREDIT FOR INVESTORS IN CYBERSECURITY

1. Amount of approved investment 1
2. Enter 33% of line 1 2

NOTE: See Special Instructions for Maryland Cybersecurity Companies located in Allegany County, Dorchester County, Garrett County, or Somerset County.

3. Maximum Credit 3

NOTE: See Special Instructions for Maryland Cybersecurity Companies located in Allegany County, Dorchester County, Garrett County, or Somerset County.

4. Tentative refund (enter the amount from line 2 or line 3, whichever is less). 4
5. Enter any amount of recapture. See instructions. 5
6. Total credit for investors in cybersecurity. (Subtract line 5 from line 4 and enter this amount here and in PART CCC, line 7. If less than zero, enter negative amount.) 6

PART H-II- CREDIT FOR BUYERS OF CYBERSECURITY TECHNOLOGY and/or CYBERSECURITY SERVICES

7. Credit (certified by the Maryland Department of Commerce) 7
8. Enter any amount of recapture. See instructions 8
9. Total credit for buyers of cybersecurity technology and/or cybersecurity services (subtract line 8 from line 7 and enter this amount here and in PART AAA, line 8. If less than zero, enter negative amount.) 9

PART I - EMPLOYER-PROVIDED LONG-TERM CARE INSURANCE TAX CREDIT

1. Enter 5% of long-term care insurance costs. 1
2. Multiply the number of eligible employees by \$100 2
3. Enter the lesser of line 1 or line 2 3
4. Enter the lesser of line 3 or \$5,000 4

PART J - MARYLAND EMPLOYER SECURITY CLEARANCE COSTS TAX CREDIT ** Must Include Required Certification

PART J-I CREDIT FOR SENSITIVE COMPARTMENTED INFORMATION FACILITY (SCIF) COSTS AND SECURITY CLEARANCE ADMINISTRATIVE EXPENSES

1. Enter the amount of Construction and Equipment costs that have been certified by the Maryland Department of Commerce incurred to construct or renovate SCIFs (Include certification.) 1
2. Enter the amount of Security Clearance Administrative Expenses approved by the Maryland Department of Commerce not to exceed \$200,000. (Include certification.) 2
3. Total PART J-I Allowable Security Costs Tax Credit (Add lines 1 and 2.) 3



PART J-II FIRST YEAR LEASING COSTS TAX CREDIT FOR QUALIFIED SMALL BUSINESSES

(For first year leasing costs incurred between 1/1/2019 and 12/31/2019.) Complete ONLY if you are a Small Business (See Instructions.)

- 1. Enter expenses approved by the Maryland Department of Commerce incurred for rental payments owed during the first year of a rental agreement for spaces leased in the State if taxpayer is a small business that performs security-based contracting not to exceed \$200,000. (Include certification.)

PART K - RESEARCH AND DEVELOPMENT TAX CREDITS ** Must Include Required Certification

PART K-I TO BE COMPLETED IF THE BUSINESS IS NOT CERTIFIED AS A "SMALL BUSINESS" FOR THIS CREDIT

- 1. Basic credit (3%) as certified by the Maryland Department of Commerce
2. Growth credit (10%) as certified by the Maryland Department of Commerce
3. Total (Add lines 1 and 2.) Enter here and on Line 11 of PART AAA.

PART K-II TO BE COMPLETED IF THE BUSINESS IS CERTIFIED AS A "SMALL BUSINESS" FOR THIS CREDIT

- 4. Basic credit (3%) as certified by the Maryland Department of Commerce
5. Growth credit (10%) as certified by the Maryland Department of Commerce
6. Total (Add lines 4 and 5.) Enter here and on Line 6 of PART CCC.

PART L - BIOTECHNOLOGY INVESTMENT INCENTIVE TAX CREDIT ** Must Include Required Certification

NOTE: If you are claiming more than one investment see instruction for PART L

- 1. Amount of approved investment
2. Enter 50% of line 1

NOTE: See Special Instructions for Maryland Biotechnology Companies located in Allegany County, Dorchester County, Garrett County, or Somerset County.

- 3. Maximum Credit.

NOTE: See Special Instructions for Maryland Biotechnology Companies located in Allegany County, Dorchester County, Garrett County, or Somerset County.

- 4. Tentative refund (Enter the amount from line 2 or line 3, whichever is less.)
5. Enter any amount of recapture. See instructions.
6. Total Biotechnology Investment Incentive Tax Credit (Subtract line 5 from line 4 and enter this amount here and in PART CCC, line 2. If less than zero, enter negative amount.)

PART M - COMMUTER TAX CREDIT

- 1. Amount of commuter benefits paid
2. Enter 50% of line 1
3. Number of employees for which commuter benefits were paid
4. Multiply the number of employee-months by \$100.
5. Enter the lesser of line 2 or line 4

PART N - CLEAN ENERGY INCENTIVE TAX CREDIT ** Must Include Required Certification

- 1. Enter the number of kilowatt hours of electricity not co-fired with coal. Multiply this number by .85 cents (.0085).
2. Enter one-fifth of the amount stated on the initial credit certificate
3. Enter the lesser of line 1 or line 2. Enter this amount in PART CCC, line 3

PART O - MARYLAND-MINED COAL TAX CREDIT ** Must Include Required Certification

- 1. Number of tons of Maryland-mined coal purchased in the current tax year
2. Multiply line 1 by \$3

PART P - ONE MARYLAND ECONOMIC DEVELOPMENT TAX CREDIT CERTIFIED AFTER JUNE 30, 2018**Must Include Required Certification

PART P-I CALCULATION OF TAXABLE INCOME, WITHHOLDING, QUALIFIED EMPLOYEES AND TAX LIABILITY

Column 1 All qualified persons, but NOT PTE members

Column 2 PTE members only (enter your pro rata share from PTE)

Section A

- 1. Enter your Maryland taxable income (See instructions for PART P-I)
2a. Enter the number of qualified employees (DO NOT PRORATE.)

The minimum number of qualified employees is 50 to qualify for the project tax credit having the maximum amount of \$5,000,000; or 25 for \$2,500,000; or 10 for \$1,000,000.

MARYLAND FORM 500CR

BUSINESS INCOME TAX CREDITS ATTACH TO FORM 500, 502, 505, OR 510.



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Column 1 All qualified persons, but NOT PTE members; Column 2 PTE members only (enter your pro rata share from PTE)

2b. Have you maintained at least the minimum number of qualified employees required to qualify for the project tax credit for at least 5 years? Yes [] No []

NOTE: If line 2a is less than the minimum number of qualified employees required to qualify for the project tax credit, and the answer to Question is "No," STOP HERE. You may not claim this tax credit.

NOTE: If line 2a is less than 10, STOP HERE. You may not claim this tax credit.

2c. Prorate factor (Enter line 2a divided by the minimum number of qualified employees required to qualify for the project tax credit; if greater than 1, enter 1.000000.) 2c. [] []

3. Enter the amount of Maryland income tax required to be withheld from qualified employees. 3. [] []

If PTE, do not complete Section B. Continue to Section C.

Section B

4a. Total tax liability: line 14 of Form 500, line 21 less any amounts from lines 22 through 24 of Form 502; or, line 32c less any amounts from lines 33 and 34 of Form 505. 4a [] []
PTE member: Multiply the income on line 1, Section A, by the highest tax rate used to calculate the tax on your Maryland tax return. Enter this amount on line 4a.
4b. Multiply line 4a by line 2c 4b [] []

Section C

5. Total eligible project costs (\$500,000 minimum) 5 [] []
6. Enter the lesser of line 5 or allowable maximum project tax credit based on the number of qualified employees. (See instructions) 6 [] []

If you are a PTE, stop here. Do not complete Parts II through IV.

PART P-II CREDIT AGAINST TAX LIABILITY AND TAX ON INCOME OF THE QUALIFIED BUSINESS ENTITY

All qualified persons (except for PTEs) including PTE members

Complete Part P-II to calculate the portion of the credits allowable for this tax year that will reduce your tax liability.
7. Enter the sum of project cost credits and refunds taken in prior tax years. 7 [] []
8. Subtract line 7 from line 6; if less than 0, enter 0 8 [] []
9. Eligible Maryland State tax liability on income of the qualified business entity (Enter the amount from line 4b.) 9 [] []
10. Credit against tax on the income of qualified business entity (Enter the lesser of line 8 or line 9.) 10 [] []

PART P-III Refundable Credit

11. Tentative refund (Credit remaining after deducting credit against tax on the income of the qualified business entity).(Subtract line 10 from line 8. If less than 0, enter 0.) 11 [] []
12. Maryland income tax required to be withheld during this tax year from qualified employees (Enter the amount from line 3.) 12 [] []
13. Refund allowable for this tax year. Enter the lesser of line 11 or line 12 13 [] []

PART P-IV Summary

14. Total nonrefundable One Maryland Economic Development Tax Credit. (Enter the amount from line 10.) 14 [] []
15. Total refundable One Maryland Economic Development Tax Credit. (Enter the amount from line 13.) 15 [] []

PART P - ONE MARYLAND ECONOMIC DEVELOPMENT TAX CREDIT CERTIFIED BEFORE JULY 1, 2018 **Must Include

Required Certification

PART P-I CALCULATION OF TAXABLE INCOME, WITHHOLDING, QUALIFIED EMPLOYEES AND TAX LIABILITY

Column 1 All qualified persons, but NOT PTE members; Column 2 PTE members only (enter your pro rata share from PTE)

Section A

1. Enter your Maryland taxable income (See instructions for PART P-I.) . . . 1 [] []
2. Enter your share of Maryland taxable income from the project 2 [] []

MARYLAND FORM 500CR

BUSINESS INCOME TAX CREDITS ATTACH TO FORM 500, 502, 505, OR 510.



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Column 1 All qualified persons, but NOT PTE members; Column 2 PTE members only (enter your pro rata share from PTE)

- 3. Non-project Maryland taxable income (Subtract line 2 from line 1. If less than 0, enter 0.)
4a. Enter the number of qualified employees (DO NOT PRORATE.)
4b. Have you maintained at least 25 qualified employees for at least 5 years?
4c. Tax year in which the project was put in service:

NOTE: If line 4a is less than 25, and the answer to Question is "No," STOP HERE. You may not claim this tax credit.

NOTE: If line 4a is less than 10, STOP HERE. You may not claim this tax credit.

- 4d. Prorate factor (Enter line 4a divided by 25; if greater than 1, enter 1.000000.)
5. Enter the amount of Maryland income tax required to be withheld from qualified employees

If PTE, do not complete Section B. Continue to Section C.

Section B

- 6. Total tax liability: line 14 of Form 500, line 21 less any amounts from lines 22 through 24 of Form 502; or, line 32c less any amounts from lines 33 and 34 of Form 505. If less than 0, enter 0.

PTE member: Multiply the highest tax rate calculated on your return by the income on line 1.

- 7a. Tax on income from the project (See instructions for PART P-I.)
7b. Multiply line 7a by line 4d
8a. Tax on non-project income (Subtract line 7a from line 6. If less than 0, enter 0.)
8b. Multiply line 8a by line 4d

Section C

- 9. Total eligible project costs (\$500,000 minimum)
10. Enter the lesser of line 9 or \$5,000,000
11. Total eligible start-up costs
12. Enter the lesser of line 11 or \$500,000.
13. Multiply line 4a by \$10,000

If you are a PTE, stop here. Do not complete Parts II through IV.

PART P-II CREDIT AGAINST TAX LIABILITY AND TAX ON INCOME FROM THE PROJECT

Complete Part P-II to calculate the portion of the credits allowable for this tax year that will reduce your tax liability.

Section A Project Costs

- 14. Enter the sum of project cost credits and refunds taken in prior tax years.
15. Subtract line 14 from line 10; if less than 0, enter 0.
16. Maryland State tax liability on income from the project (Enter the amount from line 7b.)
17. Credit against tax on income from the project (Enter the lesser of line 15 or line 16.)

Section B Start-up Costs

- 18. Enter the sum of start-up cost credits and refunds taken in prior tax years
19. Subtract line 18 from line 12. If less than 0, enter 0
20. Enter the lesser of line 13 or line 19
21. Remaining Maryland State tax liability after deducting credits taken for project costs in Section A (Subtract line 17 from line 6. If less than 0, enter 0.)
22. Nonrefundable portion of the start-up credit. This amount cannot exceed any remaining tax liability. (Enter the lesser of line 20 or line 21.)

PART P-III Refundable Credit

Section A Project costs

- 23. Credit remaining after deducting credit against tax on income from the project (Subtract line 17 from line 15. If less than 0, enter 0.)

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**BUSINESS INCOME
TAX CREDITS
ATTACH TO FORM 500, 502, 505,
OR 510.**



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24.	Tax on non-project income (Enter the amount from line 8b.)	24		
25.	Tax available for application of credit (Subtract line 17 and line 22 from line 6. If less than 0, enter 0.)	25		
26.	Credit against tax on non-project income (Enter the lesser of lines 23, 24 or line 25.)	26		
27.	Tentative refund (Subtract line 26 from line 23. If less than 0, enter 0.)	27		
28.	Maryland income tax required to be withheld during this tax year from qualified employees (Enter the amount from line 5.)	28		
29.	Refund allowable for this tax year. Subtract line 26 from line 28 (If less than 0, enter 0.) and enter this amount or line 27, whichever is less.	29		

Section B Start-up costs

30.	Tentative refund (Subtract line 22 from line 20. If less than 0, enter 0.)	30		
31.	Maryland income tax required to be withheld during this tax year from qualified employees (from line 5)	31		
32.	Refund allowable for this tax year (Enter the lesser of line 30 or line 31.)	32		

PART P-IV Summary

33.	Total nonrefundable credit for project costs (Enter the sum of line 17 and line 26.)	33		
34.	Total nonrefundable credit for start-up costs (Enter amount from line 22.)	34		
35.	Total nonrefundable One Maryland Economic Development Tax Credit. (Add lines 33 and 34.)	35		
36.	Total refundable credit for project costs. (Enter amount from line 29.)	36		
37.	Total refundable credit for start-up costs. (Enter amount from line 32.)	37		
38.	Total refundable One Maryland Economic Development Tax Credit. (Add lines 36 and 37.)	38		

PART Q - OYSTER SHELL RECYCLING TAX CREDIT ** Must Include Required Certification

1.	Credit (certified by the Maryland Department of Natural Resources)	1		
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PART R - Energy Storage Systems Tax Credit ** Must Include Required Certification

1.	Credit (certified by the Maryland Energy Administration)	1		
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PART S - More Jobs for Marylanders Tax Credit ** Must Include Required Certification

1.	Credit (certified by the Maryland Department of Commerce)	1		
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PART T - WINERIES AND VINEYARDS TAX CREDIT ** Must Include Required Certification

1.	Credit (certified by the Maryland Department of Commerce)	1		
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PART U - FILM PRODUCTION ACTIVITY TAX CREDIT ** Must Include Required Certification

1.	Credit (certified by the Maryland Department of Commerce)	1		
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PART V - ENDOW MARYLAND TAX CREDIT ** Must Include Required Certification

1.	Amount of approved donation to a qualified permanent endowment fund	1		
2.	Enter 25% of line 1	2		
3.	Enter the amount from line 2 or \$50,000, whichever is less	3		

PART W - AEROSPACE, ELECTRONICS, OR DEFENSE CONTRACT TAX CREDIT ** Must Include Required Certification

1.	Number of qualified employees	1		
2.	Multiply line 1 by \$250	2		
3.	Maximum Credit.	3	\$2,500,000.00	
4.	Tentative refund (Enter the amount from line 2 or line 3, whichever is less.)	4		
5.	Enter any amount of recapture. See instructions.	5		
6.	Total Aerospace, Electronics, or Defense Contract Tax Credit (Subtract line 5 from line 4 and enter this amount here and in Part CCC, line 8)	6		

PART X - PRESERVATION AND CONSERVATION EASEMENTS Tax Credit Must Include Required Certification**

1.	Enter the portion of the total current-year conveyance amount	1		
2.	Enter the amount of any payment received for the easement during 2019.	2		
3.	Subtract line 2 from line 1	3		
4.	Enter the lesser of line 3 or \$5,000 here and on Part AAA, line 24	4		

PART Y - APPRENTICE EMPLOYEE TAX CREDIT ** Must Include Required Certification

1.	Total number of eligible apprentices for the current year	1		
2.	Multiply line 1 by \$1,000.	2		

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BUSINESS INCOME TAX CREDITS ATTACH TO FORM 500, 502, 505, OR 510.



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PART Z - QUALIFIED FARMS TAX CREDIT ** Must Include Required Certification

1. Credit (Total of Tax Credit Certificates) 1

PART AA - QUALIFIED VETERAN EMPLOYEES TAX CREDIT** Must Include Required Certification

1. Credit (certified by the Maryland Department of Commerce) 1

PART BB - ENDOWMENTS OF MARYLAND HISTORICALLY BLACK COLLEGES AND UNIVERSITIES TAX CREDIT **Must Include Required Certification

1. Credit (certified by Maryland Comptroller office) 1

PART AAA - BUSINESS TAX CREDIT SUMMARY

Table with 4 columns: Line number, Description, Amount, and another Amount. Includes items like Total Enterprise Zone Tax Credit, Small Business Relief Tax Credit, etc.

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35. Allowable credit (Enter line 33 or line 34, whichever is less.)
Also enter this amount on line:

15c of Form 500, 25 of Form 502, or 35 of Form 505. 35

NOTE: An addition to income is required for credits from Parts A, C, J-I, K-I, K-II, V and Part BB. From PART V add line 1. From PART AAA add lines 1, 3, 10a, 11 and 28. Also add PART CCC, line 6. Enter the result on line 7f of Form 500, line 5 of Form 502, or line 19 of Form 505.

PART BBB - EXCESS CREDIT CARRYOVER CALCULATION

If line 33 is less than or equal to line 34 of PART AAA, do not complete this section.

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|---|---|----------------------|----------------------|
| 1. Enter amount from line 34 of PART AAA | 1 | <input type="text"/> | <input type="text"/> |
| 2. Add lines 7, 8, 13, 15, 16, 17, 18 and 27 of PART AAA | 2 | <input type="text"/> | <input type="text"/> |
| 3. Subtract line 2 from line 1. (If less than 0, enter 0.) | 3 | <input type="text"/> | <input type="text"/> |
| 4. Subtract line 2 from line 33 of PART AAA | 4 | <input type="text"/> | <input type="text"/> |
| 5. Tentative excess credit carryover (Subtract line 3 from line 4.) | 5 | <input type="text"/> | <input type="text"/> |
| 6. Enter any amount included in line 5 that will expire by the end of this tax year. | 6 | <input type="text"/> | <input type="text"/> |
| 7. Subtract line 6 from line 5. (If less than 0, enter 0.) This is your credit carryover. | 7 | <input type="text"/> | <input type="text"/> |

PART CCC - REFUNDABLE BUSINESS INCOME TAX CREDITS

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|---|----|----------------------|----------------------|
| 1. Total refundable One Maryland Economic Development Tax Credit from PART P-IV; if more than one project, see instructions | 1 | <input type="text"/> | <input type="text"/> |
| 2. Total Biotechnology Investment Incentive Tax Credit from PART L, line 6. | 2 | <input type="text"/> | <input type="text"/> |
| 3. Total Clean Energy Incentive Tax Credit from PART N, line 3. | 3 | <input type="text"/> | <input type="text"/> |
| 4. Total Small Business Relief Tax Credit from PART B, line 1 | 4 | <input type="text"/> | <input type="text"/> |
| 5. Total Film Production Activity Tax Credit from PART U, line 1 | 5 | <input type="text"/> | <input type="text"/> |
| 6. Total refundable Small Business Research and Development Tax Credit from PART K-II, line 6 | 6 | <input type="text"/> | <input type="text"/> |
| 7. Total refundable Credit for Investors in Cybersecurity from PART H-I, line 6 | 7 | <input type="text"/> | <input type="text"/> |
| 8. Total Aerospace, Electronics, or Defense Contract Tax Credit from PART W, line 6 | 8 | <input type="text"/> | <input type="text"/> |
| 9. Total More Jobs for Marylanders Tax Credit from PART S, line 1 | 9 | <input type="text"/> | <input type="text"/> |
| 10. Total refundable business income tax credits (Add lines 1 through 9.)
(If less than 0, enter as a negative amount)
If you are filing Form 502 or Form 505, enter this amount on line 10 and on
PART CC, line 3 of Form 502CR. If you are filing Form 500 or Form 510, continue to PART DDD. 10 | 10 | <input type="text"/> | <input type="text"/> |

PART DDD - CORPORATION AND PASS-THROUGH ENTITY (PTE) REFUNDABLE TAX CREDIT

- | | | | |
|--|---|----------------------|----------------------|
| 1. Enter the amount from Maryland Form 502S, line 6. | 1 | <input type="text"/> | <input type="text"/> |
| 2. Total refundable business income tax credits from PART CCC, line 10 | 2 | <input type="text"/> | <input type="text"/> |
| 3. Total refundable business income tax credits. Add line 1 and line 2 and enter the amount
here and on Form 500, line 15d. (If less than 0, enter as a negative amount.) | 3 | <input type="text"/> | <input type="text"/> |

NOTE: If you are filing Form 510, enter the distributive or pro rata share of each tax credit on your members Maryland Schedule K-1 (510).