

Purpose of Form Maryland law provides for an extension of time to file the corporation income tax return (Form 500), but not to pay the tax due. Use Form 500E to remit any tax that may be due. Also use Form 500E if this is the first filing of the corporation even if no tax is due.

Note: Do not use this form to extend the time for filing a Form 510 or to remit employer withholding tax.

General Requirements Extensions are allowable for up to seven months from the original due date. An automatic seven-month extension will be granted if Form 500E is filed by the original due date.

- **If no tax is due** - File the extension online, telefile or use Form 500E if this is the first filing of the corporation.
- **If tax is due** - Make full payment by electronic funds transfer or by using Form 500E if paying by check or money order.

Consolidated returns are not allowed under Maryland law. Affiliated corporations that file a consolidated federal return must file a separate Maryland extension for each member corporation.

Do not mail the Form 500E if, after completing the Tax Payment Worksheet, no additional tax is due. Instead, you may telefile or file on our website unless this is the first filing of the corporation. However, if an unpaid liability is disclosed when the return is filed, penalty and interest charges may be due in addition to the tax.

When to file File Form 500E by the 15th day of the fourth month following the close of the tax year or period, or, by the original due date required for filing the federal income tax return.

Name, Address and Other Information Type or print the required information in the designated area.

Enter the federal employer identification number (FEIN). If a FEIN has not been secured, enter "APPLIED FOR" followed by the date of application. If a FEIN has not been applied for, do so immediately.

Enter the name exactly as specified in the Articles of Incorporation, or as amended, and continue with any "Trading As" (T/A) name, if applicable.

Tax Year or Period Enter the beginning and ending dates of the tax year in the space provided if the tax year is other than a calendar year.

The same tax year or period used for the federal return must be used for Form 500E.

How to file Complete the Tax Payment Worksheet on page 1.

If line 5 is zero, file in one of the following ways:

- 1) **Telefile** – Request an automatic extension by calling 410-260-7829 from Central Maryland or 1-800-260-3664 from elsewhere to telefile this form. Please have the form available when making the call.

Note: Telefile service is available 24 hours a day, 7 days a week. Calling during non-peak hours will make it easier to file.

- 2) **Internet** – www.marylandtaxes.gov/online-services/business.php

If filed by Internet, do not mail 500E; retain it with the company's records.

- 3) **Filing electronically** using Modernized Electronic Filing (MeF) method (software provider must be approved by the IRS and Revenue Administration Division). **If filed electronically, do not mail 500E; retain it with company's records.**

- 4) **First filing of corporation** – Mail Form 500E.

If line 5 shows an amount due, file in one of the following ways:

- 1) **Electronic Funds Transfer** – Taxpayers must register before using this method. To obtain a registration form, visit www.marylandtaxes.gov or call 410-260-7980. **If payment is made by electronic funds transfer, do not mail; retain for company's records.**
- 2) **Filing electronically** using Modernized Electronic Filing (MeF) method (software provider must be approved by the IRS and Revenue Administration Division). **If filed electronically, do not mail 500E; retain it with company's records.**

Taxpayers making payments of \$10,000 or more must use one of these two electronic methods.

- 3) Payment by check or money order – Complete Form 500E and mail to:

**Comptroller of Maryland
Revenue Administration Division
110 Carroll Street
Annapolis, MD 21411-0001**

Payment Instructions Include a check or money order made payable to **Comptroller of Maryland**. All payments must indicate the FEIN, type of tax and tax year beginning and ending dates. **DO NOT SEND CASH.**