



OR FISCAL YEAR BEGINNING \_\_\_\_\_ 2022, ENDING \_\_\_\_\_

Federal Employer Identification Number (9 digits)

FEIN Applied for Date (MMDDYY)

Date of Organization or Incorporation (MMDDYY)

Business Activity Code No. (6 digits)

Print Using Blue or Black Ink Only

Name

Current Mailing Address (PO Box, number, street and apt. no)

Current Mailing Address Line 2 (Apt No., Suite No., Floor No.)

City or Town State ZIP Code + 4

Foreign Country Name Foreign Province/State/County

Foreign Postal Code

Do not write in this space. ME YE

Amended Return

CHECK HERE IF: Name or address has changed Inactive corporation First filing of the corporation Final Return This tax year's beginning and ending dates are different from last year's due to an acquisition or consolidation.

IF FILING TO CLAIM A NET OPERATING LOSS, CHECK THE APPROPRIATE BOX Carryback Carryforward Attach copies of the federal form for the loss year and Form 1139.

SEE CORPORATION INSTRUCTIONS. ATTACH A COPY OF THE FEDERAL INCOME TAX RETURN THROUGH SCHEDULE M2.

1a. Federal Taxable Income (Enter amount from Federal Form 1120 line 28 or Form 1120-C line 25c.) See Instructions. Check applicable box: 1120 1120-REIT 990T Other: IF 1120S, FILE ON FORM 510 1a. .00 1b. Special Deductions (Federal Form 1120 line 29b or Form 1120-C line 26b.) 1b. .00 1c. Federal Taxable Income before net operating loss deduction (Subtract line 1b from 1a) 1c. .00

MARYLAND ADJUSTMENTS TO FEDERAL TAXABLE INCOME (All entries must be positive amounts.)

ADDITION ADJUSTMENTS 2a. Section 10-306.1 related party transactions 2a. .00 2b. Decoupling Modification Addition adjustment (Enter code letter(s) from instructions.) 2b. .00 2c. Total Maryland Addition Adjustments to Federal Taxable Income (Add lines 2a and 2b) 2c. .00

SUBTRACTION ADJUSTMENTS 3a. Section 10-306.1 related party transactions 3a. .00 3b. Dividends for domestic corporation claiming foreign tax credits (Federal form 1120/1120C Schedule C line 18) 3b. .00



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NAME FEIN

Table with 3 columns: Description, Line Number, Amount. Rows include Dividends from related foreign corporations, Decoupling Modification Subtraction adjustment, Total Maryland Subtraction Adjustments to Federal Taxable Income, Maryland Adjusted Federal Taxable Income before NOL deduction, Enter Adjusted Federal NOL Carry-forward, and Maryland Adjusted Federal Taxable Income.

MARYLAND ADDITION MODIFICATIONS

(All entries must be positive amounts.)

Table with 3 columns: Description, Line Number, Amount. Rows include State and local income tax, Dividends and interest from another state, local or federal tax exempt obligation, Net operating loss modification recapture, Domestic Production Activities Deduction, Deduction for Dividends paid by captive REIT, Other additions, and Total Addition Modifications.

MARYLAND SUBTRACTION MODIFICATIONS

(All entries must be positive amounts.)

Table with 3 columns: Description, Line Number, Amount. Rows include Income from US Obligations, Other subtractions, and Total Subtraction Modifications.

NET MARYLAND MODIFICATIONS

Table with 3 columns: Description, Line Number, Amount. Row includes Total Maryland Modifications.

Table with 3 columns: Description, Line Number, Amount. Row includes Maryland Modified Income.

APPORTIONMENT OF INCOME

(To be completed by multistate corporations whose apportionment factor is less than 1, otherwise skip to line 13.)

Table with 3 columns: Description, Line Number, Amount. Rows include Maryland apportionment factor, Maryland apportionment income, Maryland taxable income, Tax, Estimated tax paid with Form 500D, Tax paid with an extension request, Nonrefundable business income tax credits, Refundable business income tax credits, and The Heritage Structure Rehabilitation Tax Credit.

You must file this form electronically to claim business tax credits from Form 500CR.



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NAME \_\_\_\_\_ FEIN \_\_\_\_\_

- 15f. Nonresident tax paid on behalf of the corporation by pass-through entities
15g. If amending, total payments made with original plus additional tax paid
15h. Total payments and credits (add lines 15a through 15g)
16. Balance of tax due (If line 14 exceeds line 15h enter the difference.)
17. Overpayment (If line 15h exceeds line 14, enter the difference.)
17a. If amending prior overpayment (Total all refunds previously issued.)
18. Interest and/or penalty from Form 500UP or late payment interest
19. Total balance due (Add lines 14, 17a and 18. Subtract line 15h.)
20. Amount of overpayment from original return to be applied to estimated tax for 2023
21. Amount of overpayment TO BE REFUNDED

DIRECT DEPOSIT OF REFUND (See Instructions.) Verify that all account information is correct and clearly legible. If you are requesting direct deposit of your refund, complete the following.

- Check here if you authorize the State of Maryland to issue your refund by direct deposit.
Check here if this refund will go to an account outside of the United States.

22a. Type of account: Checking Savings

22b. Routing Number (9-digits):

22c. Account number:

22d. Name as it appears on the bank account:

INFORMATIONAL PURPOSES ONLY (LINES 23 & 24)

- 23. NOL generated in Current Year - Carryforward 20 years and carry back 2 years (farming loss ONLY).
24. NAM generated in Current Year - Carried Forward/Back with Loss on Line 23 per Section 10-205(e)

FOR USE IF AMENDING THE RETURN

Explanation of Changes to Income, Modifications, Apportionment Factor and Credits. Show the computation in detail and attach schedules as necessary. Check the box or boxes that reflect the reason for filing this amended return and explain in the space provided below the checkboxes. If more space is needed, you may attach additional pages.

- 1. Amended to claim a Net Operating Loss Deduction
2. Amended to report a federal adjustment or an RAR (Revenue Agent Report)
3. Amended to claim Business Tax Credit.
4. Amended to claim nonresident PTE Tax Credit
5. Amended to report income omitted on previous filing
6. Amended to change apportionment factor
7. Amended for another reason

Explanation of Changes:



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NAME \_\_\_\_\_ FEIN \_\_\_\_\_

**Schedule A - COMPUTATION OF APPORTIONMENT FACTOR** (Applies only to multistate corporations. See instructions.)

	Column 1 TOTALS WITHIN MARYLAND	Column 2 TOTALS WITHIN AND WITHOUT MARYLAND	Column 3 DECIMAL FACTOR (Column 1 ÷ Column 2 rounded to six places)
<b>NOTE:</b> Rental/leasing companies, financial institutions, transportation companies, and worldwide headquartered companies see instructions on Special Apportionment.			
<b>1. Receipts</b>			
a. Gross receipts or sales less returns and allowances . . . . . ▶	.00 ▶	.00	
b. Dividends . . . . .	.00	.00	
c. Interest . . . . .	.00	.00	
d. Gross rents . . . . .	.00	.00	
e. Gross royalties . . . . .	.00	.00	
f. Capital gain net income . . . . .	.00	.00	
g. Other income (Attach schedule.) . . . . .	.00	.00	
h. Total receipts (Add lines 1(a) through 1(g), for Columns 1 and 2.) . . . . . ▶	.00 ▶	.00	. . . . . ◀

Report this factor on line 4 unless you use a special apportionment formula or alternative apportionment formula.

<b>2. Property</b>			
a. Inventory . . . . .	.00	.00	
b. Machinery and equipment . . . . .	.00	.00	
c. Buildings . . . . .	.00	.00	
d. Land . . . . .	.00	.00	
e. Other tangible assets (Attach schedule.) . . . . .	.00	.00	
f. Rent expense capitalized (multiply by eight) . . . . .	.00	.00	
g. Total property (Add lines 2a through 2f, for Columns 1 and 2.) . . . . . ▶	.00 ▶	.00	. . . . . ◀
<b>3. Payroll</b>			
a. Compensation of officers . . . . .	.00	.00	
b. Other salaries and wages . . . . .	.00	.00	
c. Total payroll (Add lines 3a and 3b, for Columns 1 and 2.) . . . . . ▶	.00 ▶	.00	. . . . . ◀

**4. Maryland apportionment factor** Enter amount from Line 1 Column 3. If an alternative apportionment formula or a special apportionment formula is used, enter the alternative or special apportionment factor here. (If factor is zero, enter .000000 on line 11, page 2.) . . . . . ◀

▶  Check here if special apportionment or alternative apportionment formula is used.



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NAME \_\_\_\_\_ FEIN \_\_\_\_\_

**SCHEDULE B - ADDITIONAL INFORMATION REQUIRED (Attach a separate schedule if more space is necessary.)**

1. Telephone number of corporation tax department: \_\_\_\_\_
2. Address of principal place of business in Maryland (if other than indicated on page 1): \_\_\_\_\_
3. Brief description of operations in Maryland: \_\_\_\_\_
4. Has the Internal Revenue Service made adjustments (for a tax year in which a Maryland return was required) that were not previously reported to the Maryland Revenue Administration Division? . . . .  Yes  No  
If "yes", indicate tax year(s) here: \_\_\_\_\_ and submit an amended return(s) together with a copy of the IRS adjustment report(s) under separate cover.
5. Did the corporation file employer withholding tax returns/forms with the Maryland Revenue Administration Division for the last calendar year? . . . . .  Yes  No
6. Is this entity part of the federal consolidated filing? . . . . .  Yes  No
- If a multistate operation, provide the following:**
7. Is this entity a multistate corporation that is a member of a unitary group? . . . . .  Yes  No
8. Is this entity a multistate manufacturer with more than 25 employees? . . . . .  Yes  No

**SCHEDULE C - ADDITIONAL INFORMATION REQUIRED (Attach a separate schedule if more space is necessary.)**

1. **Subtraction for donations of certain disposable diapers, certain hygiene products, and certain monetary gifts.**  
List the name(s) of the qualified charitable entity on the lines below.

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Final as of 1/10/2022



**SIGNATURE AND VERIFICATION**

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements and to the best of my knowledge and belief it is true, correct and complete. If prepared by a person other than taxpayer, the declaration is based on all information of which the preparer has any knowledge.

Check here  if you authorize your preparer to discuss this return with us.

Officer's signature \_\_\_\_\_ Date \_\_\_\_\_

Printed name of the Preparer / or Firm's name \_\_\_\_\_

Officer's Name and Title \_\_\_\_\_

Street address of preparer or Firm's address \_\_\_\_\_

Preparer's signature **(Required by Law)** \_\_\_\_\_ Date \_\_\_\_\_

City, State, ZIP Code + 4 \_\_\_\_\_

Telephone number of preparer \_\_\_\_\_

Preparer's PTIN **(Required by Law)** \_\_\_\_\_

CODE NUMBERS (3 digits per line)

**INCLUDE ALL REQUIRED PAGES OF FORM 500**

**Make checks payable to and mail to:**

Comptroller Of Maryland  
Revenue Administration Division  
110 Carroll Street  
Annapolis, Maryland 21411-0001  
(Write Your FEIN On Check Using Blue Or Black Ink.)

Final as of 11/09/2022