

MARYLAND FORM EL101B

E-FILE DECLARATION FOR BUSINESS & FIDUCIARY ELECTRONIC FILING



22101B099

2022

OR FISCAL YEAR BEGINNING [] 2022, ENDING []

Keep this for your records. Do not send this form to the Revenue Administration Division unless specifically requested to do so. See instructions.

Name of corporation, pass through entity, estate or trust [] Federal Employer Identification Number []

Name and Title of Fiduciary []

Street Address [] City or town [] State [] ZIP Code [] +4 []

PART I Tax Return Information (whole dollars only)

- 1. Amount of overpayment to be applied to 2023 estimated tax 1. [] .00
2. Amount of overpayment to be refunded 2. [] .00
3. Total amount due 3. [] .00

PART II Declaration and Signature Authorization

Under penalties of perjury, I declare that I am an officer, general partner, or managing member of the above corporation or pass-through entity, or a fiduciary of the entity filing this declaration. I have compared the information contained on my electronic return with the information that I provided to my electronic return originator or entered on-line and that the name(s), address and amounts described above agree with the amounts shown on the corresponding lines of my 2022 Maryland electronic income tax return. To the best of my knowledge and belief, the return is true, correct and complete. I consent that the return, including accompanying schedules and statements, be sent to the Revenue Administration Division by my electronic return originator or by the electronic return software provider.

PIN: Check one box only

I authorize [] to enter or generate my PIN [] as my signature on my tax year 2022 electronically filed income tax return. Enter five digits. Do not enter all zeros.

I will enter my PIN as my signature on the tax year 2022 electronically filed business income tax return. Check this box only if you are entering your own PIN and your return is filed using the Practitioner PIN method. The ERO must complete Part III below.

Signature [] Date []

PART III Certification and Authentication - Practitioner PIN Method Only

ERO's EFIN/PIN Enter your six digit EFIN followed by your five-digit self-selected PIN [] Do not enter all zeros.

I certify this numeric entry is my PIN, which is my signature for tax year 2022 electronically filed income tax return for this business. I confirm that I am submitting this return in accordance with the requirements of the Practitioner PIN method and the Maryland MeF Handbook for Authorized e-File Providers.

EROs signature [] Date []

Purpose of Form

Form EL101B is the declaration document and signature authorization for an electronically filed return by an Electronic Return Originator (ERO). Complete Form EL101B when the Practitioner PIN method is used or when the business authorizes the ERO to enter or generate their personal identification number (PIN) on their e-filed corporate, pass-through entity, or fiduciary income tax return. The ERO must retain Form EL101B for 3 years from the return due date.

Note: The return will not be transmitted until the ERO receives the signed EL101B. Do not send this form to the State of Maryland unless specifically requested to do so.

When and How to Complete

IF the ERO is	Then
Not using the Practitioner PIN method and the business enters their own PIN	Do not complete Form EL101B.
Using the Practitioner PIN method and is authorized to enter or generate the businesses PIN	Complete Form EL101B, Parts I, II, and III.
Using the Practitioner PIN method and the taxpayer enters his or her own PIN	Complete Form EL101B, Parts I, II and III.
Not using the Practitioner PIN method and is authorized to enter or generate the businesses PIN	Complete Form EL101B, Parts I and II.

ERO Responsibilities

The ERO will:

1. Enter the name(s) and Federal Identification number of the business at the top of the form.
2. Complete Part I using the amounts from the 2022 Corporate, Pass-Through Entity, or Fiduciary tax return.
3. Enter or generate, if the business authorizes, the PIN of the business and enter it in the boxes provided in Part II.
4. Enter on the authorization line on Part II the ERO firm name (not the name of the person who prepared the return), if the ERO is authorized to enter the e-file PIN of the business.
5. After completing (1) through (4), give the business Form EL101B for completion and review. The acceptable delivery methods include hand delivery, US mail, private delivery service, email and fax.
6. EROs may sign Part III of the form using a rubber stamp, mechanical device (such as a signature pen), or computer software program. The signature must include either a facsimile of the signature of the Individual ERO or of the printed name of the ERO.

Note: The ERO must receive the completed and signed Form EL101B from the business before the electronic return is transmitted. **Do not send this form to the State of Maryland unless specifically requested to do so.**

Business Responsibilities

1. Verify the accuracy of the prepared income tax return.
2. Check the appropriate box in Part II to authorize the ERO to enter or generate your e-file PIN or generate it yourself.
3. Indicate or verify your e-file PIN when authorizing the ERO to enter or generate it (the e-file PIN must have five digits other than all zeroes).
4. The EL101B must be signed by the corporate officer, general partner, managing member, or fiduciary of the entity filing this declaration and dated. It may be signed in Part II using handwritten signature, rubber stamp, mechanical device (such as signature pen) or computer software program.
5. Return the completed Form EL101B to the ERO by hand delivery, US mail, email, private delivery service, or fax.

Expires of 10/26/22