MARYLAND FORM

500D

CORPORATION DECLARATION OF ESTIMATED INCOME TAX

25500D099

2025

OR FISCAL YEAR BEGINNING ______ 2025, ENDING ______

▶ **Federal Employer Identification Number** (9 digits)

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

Print Using Blue or Black Ink Only

STAPLE CHECK HERE

For Office Use Only

▶ ME	▶ YE	▶ EC	▶ EC

USE THIS FORM TO REMIT ANY ESTIMATED PAYMENT DUE AT THIS TIME. IF FORMS ARE NEEDED TO MAKE ADDITIONAL INSTALLMENTS OF THE CURRENT TAX YEAR, SEE THE INSTRUCTIONS FOR MORE INFORMATION.

IMPORTANT: Review the instructions before completing this form. If you are using this form for subsequent estimated payments, you **do not** need to complete this worksheet if you previously have calculated the amount you need to pay each quarter.

▶ ☐ **Check here if you are a first time filer or your name has changed.**

ESTIMATED TAX WORKSHEET

1. Taxable income expected for the tax year or period BEGINNING in 2025 . . . . 1. ______ . __

2. Estimated income tax due for the year (8.25% of Line 1, reduced by any tax credits) . . . . 2. ______ . __

3. Estimated tax due per quarter (Line 2 divided by four) . . . . 3. ______ . __

Estimated tax paid for 2025 with this declaration . . . . ▶ $ ______ . __

Write your FEIN, tax type, and tax year on check or money order using blue or black ink. Failure to include this information will delay the processing of your payment. Make checks or money orders payable to and mail to:

Comptroller Of Maryland
Revenue Administration Division
110 Carroll Street
Annapolis, Maryland 21411-0001

MARYLAND FORM **500D**

CORPORATION DECLARATION OF ESTIMATED INCOME TAX INSTRUCTIONS

2025

Purpose of Form Form 500D is used by a corporation to declare and remit estimated income tax.

Corporations expected to be subject to estimated tax requirements should use Form 500D to remit any payment due.

NOTE: Do not use this form to remit estimated tax for Forms 510, 511 or to remit employer withholding tax.

General Requirements Every corporation that reasonably expects its Maryland taxable income to develop a tax in excess of $1,000 for the tax year or period must make estimated income tax payments. The total estimated tax payments for the year must be at least 90% of the tax developed for the current year or 110% of the tax that was developed for the prior year to avoid interest and/or penalty. At least 25% of the total estimated tax must be remitted by each of the installment due dates. The annualization method for calculating estimated tax is not permitted for corporations.

In the case of a short tax period, the total estimated tax payment required is the same as for a regular tax year: 90% of the tax developed for the current (short) tax year or 110% of the tax that was developed for the prior tax year. The minimum estimated tax for each of the installment due dates is the total estimated tax required divided by the number of installment due dates occurring during the short tax year. However, if the corporation has a short tax period of less than 4 months, it does not have to pay estimated tax nor file Form 500D.

Maryland law provides for the accrual of interest and imposition of penalty for failure to pay any tax when due.

If it is necessary to amend the estimate, recalculate the amount of estimated tax required using the estimated tax worksheet provided. Adjust the amount of the next installment to reflect any previous underpayment or overpayment. The remaining installments must be at least 25% of the amended estimated tax due for the year.

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

When to File File Form 500D on or before the 15th day of the 4th, 6th, 9th and 12th months following the beginning of the tax year or period. In addition to payments with Form 500D, the corporation may partially or fully apply any overpayment from the prior year Form 500 – Maryland Corporation Income Tax Return to the estimated tax obligation for this year.

Tax Year or Period Enter the beginning and ending dates of the tax year in the space provided.

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

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

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.

Enter the Federal Employer Identification Number (FEIN). If the 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.

Payment Instructions Enter the amount of estimated tax paid in the space provided. 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.**

You may pay your estimated tax using one of the following methods:

1) **Electronic Funds Transfer** Taxpayers must register before using this method. To obtain a registration form, visit **marylandtaxes.gov** or call 410-260-7980. If payment is made by electronic funds transfer, do not mail Form 500D; retain it with the company's records.

2) **Filing Electronically** Taxpayers may file using the Modernized Electronic Filing method (software provider must be approved by the IRS and Revenue Administration Division). **If filed electronically, do not mail Form 500D; retain it with the company's records.**

   Taxpayers making payments of $10,000 or more must use one of these two electronic methods. If you need to make additional payments for the current tax year, you may file electronically, or visit **marylandtaxes.gov** and download another Form 500D.

3) **Mailing Instructions** Write your FEIN, tax type, and tax year on check or money order using blue or black ink. Failure to include this information will delay the processing of your payment. Mail payment and completed Form 500D to:

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