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OR FISCAL YEAR BEGINNING _____ 2024, 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 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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- 3c. Dividends from related foreign corporations (Federal form 1120/1120C Schedule C line 14, 16b and 16c) ▶ 3c. _____ 00
- 3d. Decoupling Modification Subtraction adjustment (Enter code letter(s) from instructions.) ▶ _____ ▶ 3d. _____ 00
- 3e. Total Maryland Subtraction Adjustments to Federal Taxable Income (Add lines 3a through 3d.) 3e. _____ 00
- 4. Maryland Adjusted Federal Taxable Income before NOL deduction is applied (Add lines 1c and 2c, and subtract line 3e.) 4. _____ 00
- 5. Enter Adjusted Federal NOL Carry-forward available from previous tax years (including FDSC Carry-forward) on a separate company basis (Enter NOL as a positive amount.) ▶ 5. _____ 00
- 6. **Maryland Adjusted Federal Taxable Income** (If line 4 is less than or equal to zero, enter amount from line 4.) (If line 4 is greater than zero, subtract line 5 from line 4 and enter result. If result is less than zero, enter zero.) 6. _____ 00

MARYLAND ADDITION MODIFICATIONS

(All entries must be positive amounts.)

- 7a. State and local income tax ▶ 7a. _____ 00
- 7b. Dividends and interest from another state, local or federal tax exempt obligation ▶ 7b. _____ 00
- 7c. Net operating loss modification recapture (Do not enter NOL carryover. See instructions.) ▶ 7c. _____ 00
- 7d. Domestic Production Activities Deduction ▶ 7d. _____ 00
- 7e. Deduction for Dividends paid by captive REIT ▶ 7e. _____ 00
- 7f. Other additions (Enter code letter(s) from instructions and attach schedules). ▶ _____ ▶ 7f. _____ 00
- 7g. Total Addition Modifications (Add lines 7a through 7f) 7g. _____ 00

MARYLAND SUBTRACTION MODIFICATIONS

(All entries must be positive amounts.)

- 8a. Income from US Obligations ▶ 8a. _____ 00
- 8b. Other subtractions (Enter code letter(s) from instructions and attach schedule) ▶ _____ ▶ 8b. _____ 00
- Maryland Cannabis Administration Business License or Registration Number:** ▶ _____
- 8c. Total Subtraction Modifications (Add lines 8a and 8b). ▶ 8c. _____ 00

NET MARYLAND MODIFICATIONS

- 9. Total Maryland Modifications (Subtract line 8c from 7g. If less than zero, enter negative amount.) 9. _____ 00
- 10. Maryland Modified Income (Add lines 6 and 9). 10. _____ 00

APPORTIONMENT OF INCOME

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

- 11. Maryland apportionment factor (from page 4 of this form) (If factor is zero, enter .000000.) ▶ 11. _____ 00
- 12. Maryland apportionment income (Multiply line 10 by line 11.) 12. _____ 00
- 13. Maryland taxable income (from line 10 or line 12, whichever is applicable.) 13. _____ 00
- 14. Tax (Multiply line 13 by 8.25%). 14. _____ 00
- 15a. Estimated tax paid with Form 500D, Form MW506NRS and/or credited from previous year overpayment ▶ 15a. _____ 00
- 15b. Tax paid with an extension request (Form 500E) ▶ 15b. _____ 00
- 15c. Nonrefundable business income tax credits from Part AAA. (See instructions for Form 500CR.)
- 15d. Refundable business income tax credits from Part DDD. (See instructions for Form 500CR.)
- 15e. The Heritage Structure Rehabilitation Tax Credit is claimed on line 1 of Part DDD on Form 500CR. Check here ▶ if you are a non-profit corporation.

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



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- 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
16. Balance of tax due
17. Overpayment
17a. If amending prior overpayment
18. Interest and/or penalty
19. Total balance due
20. Amount of overpayment from original return
21. Amount of overpayment TO BE REFUNDED

DIRECT DEPOSIT OF REFUND (See Instructions.) Verify that all account information is correct and clearly legible.

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.

- 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)
NOTE: Rental/leasing companies, financial institutions, transportation companies, and worldwide headquartered companies see instructions on Special Apportionment.			
1. Receipts			
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.

2. Property			
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 ▶
3. Payroll			
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.

Final as of 09/25/2024



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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 check or money order payable to Comptroller of Maryland. On your check or money order, in blue or black ink only, you must include the Federal Employer Identification Number, tax year, and tax type. Failure to include this information will delay the processing of your payment. Mail to:

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

Final as of 09/25/2024