

**CORPORATION
INCOME TAX RETURN**

(OR FISCAL YEAR BEGINNING 2003, ENDING)



2003
\$

Federal Employer Identification Number (9 digits)			
Name			
Number and street			
City or Town		State	Zip Code
Fein Applied for date	Date of organization or incorporation (MMDDYY)	Business Activity Code No. (6 digits)	
ME	YE		

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

SEE INSTRUCTIONS IN CORPORATION INCOME TAX BOOKLET. ATTACH A COPY OF PAGES 1 THROUGH 4 OF THE FEDERAL INCOME TAX RETURN.

1. Taxable income per attached federal return (Check applicable box: 1120/1120A, 990T, Other _____, IF 1120S, FILE ON FORM 510) ▶ 1

ADDITION MODIFICATIONS (All entries must be positive amounts)

2. a. State and local income tax ▶ 2a
 b. Dividends and interest from another state, local or federal tax-exempt obligations ▶ b
 c. Net operating loss modification (Do not enter NOL carryover. See Instructions.) ▶ c
 d. Other additions (Enter code letter(s) from instructions and attach schedule.) ▶ d
 e. Total additions (Add lines 2a through 2d) 2e

3. Total (Add lines 1 and 2e) 3

SUBTRACTION MODIFICATIONS (All entries must be positive amounts)

4. a. Dividends for domestic corporations claiming foreign tax credits ▶ 4a
 b. Dividends from related foreign corporations ▶ b
 c. Income from U.S. obligations ▶ c
 d. Adjustment to the gain or loss on the disposition by a Public Service Company of certain assets. ▶ d
 e. Other subtractions (Enter code letter(s) from instructions and attach schedule.) ▶ e
 f. Total subtractions (Add lines 4a through 4e) 4f

5. Maryland modified income (Subtract line 4f from line 3) 5

STAPLE CHECK HERE

APPORTIONMENT OF INCOME

(To be completed by multistate corporations whose apportionment factor is less than 1, otherwise skip to line 8)

6. Maryland apportionment factor (from page 2 of this form) (If factor is zero, enter 000001) ▶ 6
 7. Maryland apportioned income (Multiply line 5 by line 6) 7

8. Maryland taxable income (from line 5 or line 7, whichever is applicable) 8
 9. TAX (Multiply line 8 by 7%) 9

PAYMENTS AND CREDITS

10. a. Estimated tax paid (with Form 500DP and/or credited from 2002 overpayment) ▶ 10a
 b. Tentative tax paid (with Form 500E) ▶ b
 c. Business tax credits (Attach Form 500CR) ▶ c
 d. Heritage Structure Rehabilitation tax credit (Attach Form 502H) Check here if non-profit ▶ d
 e. Total payments and credits (Add lines 10a through 10d) 10e

11. Balance of tax due (if line 9 exceeds line 10e, enter the difference) ▶ 11
 12. Overpayment (if line 10e exceeds line 9, enter the difference) 12
 13. Interest and/or penalty for underpayment of estimated tax (Form 500UP) _____ late filing interest _____ ▶ 13
 14. Total balance due (Add lines 11 and 13, or if line 13 exceeds line 12 enter the difference) 14

15. Amount of overpayment to be applied to estimated tax for 2004 (not to exceed the net of line 12 less line 13) ▶ 15
 16. Amount of overpayment **TO BE REFUNDED** (Add lines 13 and 15, and subtract the total from line 12) ▶ 16

DIRECT DEPOSIT OF REFUND (See instructions.) Please be sure the account information is correct.

17. To choose the direct deposit option, complete the following information: 17a. Type of account: Checking Savings

17b. Routing number ▶ 17c. Account number ▶

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COMPUTATION OF APPORTIONMENT FACTOR (Applies only to multistate corporations – see instructions) NOTE: Special apportionment formulas are required for rental/leasing, financial institutions, transportation and manufacturing companies. 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)
1A. Receipts	a. Gross receipts or sales less returns and allowances			
	b. Dividends			
	c. Interest			
	d. Gross rents			
	e. Gross royalties			
	f. Capital gain net income			
	g. Other income (Attach schedule)			
	h. Total receipts (Add lines 1A(a) through 1A(g), for Columns 1 and 2)			<input type="checkbox"/> <input type="text"/>
1B. Receipts	(Enter the same factor shown on line 1A, Column 3 – Disregard this line if special apportionment formula used.)			<input type="checkbox"/> <input type="text"/>
2. Property	a. Inventory			
	b. Machinery and equipment			
	c. Buildings			
	d. Land			
	e. Other tangible assets (Attach schedule)			
	f. Rent expense capitalized (multiplied by eight)			
	g. Total property (Add lines 2a through 2f, for Columns 1 and 2) ..			<input type="checkbox"/> <input type="text"/>
3. Payroll	a. Compensation of officers			
	b. Other salaries and wages			
	c. Total payroll (Add lines 3a and 3b, for Columns 1 and 2)			<input type="checkbox"/> <input type="text"/>
4. Total of factors	(Add entries in Column 3)			<input type="checkbox"/> <input type="text"/>
5. Maryland apportionment factor	(Divide line 4 by four for three-factor formula, or by the number of factors used if special apportionment formula required.) (If factor is zero, enter 000001 on line 6 page 1.)			<input type="checkbox"/> <input type="text"/>

ADDITIONAL INFORMATION REQUIRED (Attach a separate schedule if more space is necessary)

- Telephone number of corporation tax department: _____
- If a multistate operation, provide the following:**
- Address of principal place of business in Maryland (if other than indicated on page 1): _____
- Brief description of operations in Maryland: _____
- 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.
- Did the corporation file employer withholding tax reports/forms with the Maryland Revenue Administration Division for the last calendar year? Yes No
- If you are part of a group which files a federal consolidated income tax return, have you claimed a deduction for royalty payments for the use of intangible personal property to an affiliate which does not file a Maryland income tax return? Yes No
- If the answer to the preceding question was "yes", provide the name, federal employer identification number and gross amount of such payments to each affiliate to which any such payment was made (attach schedule if necessary): _____

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 tax preparer to discuss this return with us.

Officer's signature _____ Date _____ Preparer's signature _____

 Title _____ Preparer's name, address and telephone number _____ Preparer's SSN or PTIN _____