

(With more than 25 employees)

Name as shown on Form 500 or 510	Federal Employer Identification Number (9 digits)
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Is the headquarters of the business located in Maryland? ▶ Yes No

At any time after 2000, were Maryland sales transferred from the manufacturing company to a non-Maryland sales/distribution company? ▶ Yes No

1. Income, line 5, page 1 of Form 500 or line 2, page 1 of Form 510.....		_____							
2. Apportionment factor, using three (3) factor formula from line 5, column 3 of Schedule A on page 2 of Form 500 or Form 510.....	▶	• <table border="1" style="display: inline-table; border-collapse: collapse; text-align: center;"> <tr> <td style="width: 20px; height: 20px;"> </td> <td style="width: 20px; height: 20px;"> </td> <td style="width: 20px; height: 20px;"> </td> <td style="width: 20px; height: 20px;"> </td> <td style="width: 20px; height: 20px;"> </td> <td style="width: 20px; height: 20px;"> </td> <td style="width: 20px; height: 20px;"> </td> </tr> </table>							
3. Multiply line 1 by line 2.....	▶	_____							
If filing Form 500									
4. Multiply line 3 by 7%.....	▶	_____							
If filing Form 510									
5A. Multiply line 3 by the percentage of individual nonresident ownership from line 5 of Form 510.....	▶	_____							
5B. Multiply line 3 by the percentage of nonresident entity ownership from line 10 of Form 510.....	▶	_____							
6A. Multiply line 5A by 6%.....	▶	_____							
6B. Multiply line 5B by 7%.....	▶	_____							
7. Enter the amount from line 9 of Form 500 or line 15 from Form 510.....	▶	_____							
8. If filing Form 500, subtract line 7 from line 4. If filing Form 510, subtract line 7 from the sum of lines 6A and 6B. (The result may be positive or negative.)	▶	_____							
		<table style="width:100%; border: none;"> <tr> <td style="width:50%; text-align: center;">In Maryland</td> <td style="width:50%; text-align: center;">Worldwide</td> </tr> </table>	In Maryland	Worldwide					
In Maryland	Worldwide								
9. Volume of sales (receipts). (See instructions).....	▶	<table style="width:100%; border: none;"> <tr> <td style="width:50%; text-align: right;">_____</td> <td style="width:50%; text-align: right;">_____</td> </tr> </table>	_____	_____					
_____	_____								
10. Taxable income. (See instructions).....	▶	<table style="width:100%; border: none;"> <tr> <td style="width:50%; text-align: right;">_____</td> <td style="width:50%; text-align: right;">_____</td> </tr> </table>	_____	_____					
_____	_____								
11. Book value of plant, land, and equipment. (See instructions).....	▶	<table style="width:100%; border: none;"> <tr> <td style="width:50%; text-align: right;">_____</td> <td style="width:50%; text-align: right;">_____</td> </tr> </table>	_____	_____					
_____	_____								

Instructions for Form 500MC 2007

Purpose of Form

Under the Tax Reform Act of 2007, as amended by Chapter 177 / 178 (Senate Bill 444 / House Bill 664) of the 2008 regular session of the General Assembly, each manufacturing corporation that has more than 25 employees and apportions its income under the single sales factor is required to file information reports with the Comptroller. Form 500MC must be completed by these corporations to comply with this requirement and serves to provide the comparison between using a single-factor apportionment formula and the three-factor formula that was required prior to January 1, 2001, as described in statute and regulation.

Additional information can be found on our Web site (www.marylandtaxes.com/reporting). Our corporate information reporting hotline is 410-767-3015 (toll-free 866-588-2086).

General Instructions

Multistate manufacturing corporations are required to use a single-factor apportionment formula based on total receipts. If the corporation has more than 25 employees, Form 500MC must also be filed. Complete Schedule A, on page 2 of the 2007 Maryland income tax return before completing Form 500MC. For tax year 2007, Form 500MC is due by the extension due date (October 15, 2008 for calendar year taxpayers). Mail the completed form to:

COMPTROLLER OF MARYLAND
BUREAU OF REVENUE ESTIMATES
P.O. BOX 466
ANNAPOLIS, MD 21404-0466

Specific Instructions

Enter the identifying information at the top of Form 500MC, and then answer the two questions that follow, using the check boxes provided.

Lines 1 through 8.

Instructions for each of these lines are provided on Form 500MC.

Line 9. Volume of sales (receipts).

Enter the amount from line 1A.a., page 2 of Form 500 or Form 510. Enter the amount from column 1 for "In Maryland" and from column 2 for "Worldwide."

Line 10. Taxable income.

For Form 500, enter the amount from line 8, page 1 for "In Maryland" and from line 1 page 1 for "Worldwide." For Form 510, enter the amount from line 4 page 1 for "In Maryland" and line 2, page 1 for "Worldwide."

Line 11. Book value of plant, land, and equipment.

Enter the book value of your plant, land, and equipment in Maryland and worldwide as they are valued at the end of the tax year.