



Name _____ FEIN _____

SCHEDULE A – 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.		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) ▶		▶	◀
1B. Receipts	Enter the same factor shown on line 1A, Column 3. Disregard this line if special apportionment formula used			
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) . . ▶		▶	◀
3. Payroll	a. Compensation of officers			
	b. Other salaries and wages			
	c. Total payroll (Add lines 3a and 3b, for Columns 1 and 2) ▶		▶	◀
4. Total of factors	(Add entries in Column 3)			
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.)			

SCHEDULE B – 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 returns/forms with the Maryland Revenue Administration Division for the last calendar year? Yes No
- Is this entity part of a federal consolidated filing? ▶ Yes No
- Is this entity a multistate corporation that is a member of a unitary group? ▶ Yes No
- Is this entity a multistate manufacturer with more than 25 employees? If so, complete and attach Form 500MC to your Form 500. . . . ▶ Yes No

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 SSN or PTIN (required by law) _____ Preparer's signature _____
 Title _____ Preparer's name, address and telephone number _____

Make checks payable and mail to:
Comptroller of Maryland, Revenue Administration Division
110 Carroll Street, Annapolis, Maryland 21411-0001
 Write federal employer identification number on check using blue or black ink.
 COM/RAD-001 11-49