

**MARYLAND
FORM 500E**

(Revised 1999)

**APPLICATION FOR EXTENSION OF TIME TO
FILE CORPORATION INCOME TAX RETURN
FOR TAXABLE YEAR BEGINNING _____, 19____**

19____

MAIL TO: COMPTROLLER OF THE TREASURY
REVENUE ADMINISTRATION DIVISION
ANNAPOLIS, MARYLAND 21411-0001

ENDING _____

Name		
Number and street		
City or town	State	Zip code
Federal Employer Identification No. (9 digits)	FEIN Applied for date	

DO NOT WRITE IN THIS SPACE			
RM	ME	YE	EC
▶	▶	▶	▶
Date of Incorporation (6 digits)		Federal Business Code No. (6 digits)	
▶	▶	▶	▶

CHECK HERE IF: NAME OR ADDRESS HAS CHANGED
 FIRST FILING OF THE CORPORATION

**(NOTE: DO NOT USE THIS FORM
FOR S CORPORATIONS — SEE
INSTRUCTIONS FOR FORM 510)**

SEE INSTRUCTIONS ON REVERSE SIDE

1a. An automatic (maximum) six-month extension of time to file the income tax return is requested until _____

1b. If the original due date for the federal return is after the 15th day of the 3rd month following close of the taxable year or period, specify the type of corporation or other situation which affords the later original due date and enter the federal due date:

• ATTACH CHECK HERE •

2a. Has the corporation filed an application for extension of time with the Internal Revenue Service? Yes No

b. If the answer to Question 2a is "No," state the reason for this extension request:

- 3.** Tentative tax (total tax liability expected for the tax year)
- 4.** Less estimated tax payments (total amount paid for the tax year)
- 5.** Balance due (line 3 less line 4)

**REMIT FULL AMOUNT DUE WITH THIS FORM – APPLICATION EXTENDS
ONLY THE TIME ALLOWED TO FILE THE RETURN AND NOT THE TIME ALLOWED TO PAY THE TAX**

SIGNATURE AND VERIFICATION: Under penalties of perjury, I declare that I have examined this application (including attachments) and, to the best of my knowledge and belief, it is true, correct and complete. (Declaration of preparer other than taxpayer acknowledges authorization by the above named corporation to make this application.)

Officer's (or preparer's) signature Title (or preparer's firm name and address) Date

A PROPER APPLICATION FOR EXTENSION OF TIME TO FILE WILL NOT BE ACKNOWLEDGED. IF THE EXTENSION REQUEST IS DENIED, THE MARYLAND REVENUE ADMINISTRATION DIVISION WILL RETURN THIS APPLICATION AND INDICATE THE REASON BELOW:

- Failed to file application timely as postmarked after the due date of the return. (The due date of the return is the 15th day of the 3rd month following the close of the taxable year or period, or by the original due date required for filing of the federal return.)
- Failed to pay the full amount due shown on line 5. (If a partial amount was remitted, that amount has been applied to the account.)
- Did not file an application for extension with the IRS and failed to include acceptable reason for this request.
- Other:

If the application for extension is denied for any of the above reasons, the corporation income tax return (Form 500) must be filed within ten (10) days or by the original due date, whichever is later. The full amount of any tax plus accrued interest is due at that time.

Cannot be approved for more than six months beyond the original due date. (An automatic six-month extension of time to file has been granted until _____)

APPLICATION FOR EXTENSION OF TIME TO FILE CORPORATION INCOME TAX RETURN

GENERAL INSTRUCTIONS

Purpose of Form Form 500E is used by a corporation to request an extension of time to file the corporation income tax return (Form 500) and to remit any balance of tax due.

NOTE: Do not use this form for pass-through entities (including S corporations) or to remit employer withholding tax.

General Requirements Maryland law provides for an extension of time to file, but in no case can an extension be granted for more than six months beyond the original due date. A request for extension of time to file will be automatically granted for six months, provided that:

- 1) Form 500E is properly filed and submitted by the original due date (15th day of the 3rd month following close of the tax year or period, or by the original due date required for filing of the federal return);
- 2) full payment of any balance due is submitted with Form 500E; and
- 3) an application for extension of time has been filed with the Internal Revenue Service or an acceptable reason has been provided with Form 500E.

A proper application for extension of time to file will not be acknowledged. If the extension request is denied, the corporation will be notified.

Form 500E does not extend the time allowed to pay the tax. Maryland law provides for accrual of interest and imposition of penalty for failure to pay any tax when due.

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

When and Where to File File Form 500E by the 15th day of the 3rd month following the close of the taxable year or period, or by the original due date required for filing the federal return. The application for extension of time must be filed with the Comptroller of the Treasury, Revenue Administration Division, Annapolis, Maryland 21411-0001.

SPECIFIC INSTRUCTIONS

Name, Address and Other Information Type or print the required information in the designated area. DO NOT USE THE LABEL FROM THE TAX BOOKLET COVER.

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 a 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.

Check the applicable box if the name or address has changed or if this is the first filing of the corporation.

Taxable Year or Period ENTER THE BEGINNING AND ENDING DATES OF THE TAXABLE YEAR IN THE SPACE PROVIDED AT THE TOP OF FORM 500E.

The same taxable year or period used for the federal return must be used for Form 500E.

Tentative Tax Enter the total amount of income tax liability expected for the tax year on line 3.

Estimated Tax Payments Enter on line 4 the total amounts paid with Form 500DP or 500D – Declaration of Estimated Corporation Income Tax for the taxable year or period. Also include any amount carried forward as a credit from the prior year Form 500 – Corporation Income Tax Return.

Balance Due Enter the amount of tax due on line 5 and remit full payment with this form.

Signature and Verification An authorized officer or the paid preparer must sign and date Form 500E indicating the corporate title or preparer firm name and address.

Payment Instructions Include a check or money order made payable to the Comptroller of the Treasury for the full amount of any balance due. All payments must indicate the Federal Employer Identification Number, type of tax and tax year beginning and ending dates. DO NOT SEND CASH. Taxpayers making payments of \$20,000 or more must pay by electronic funds transfer. Others may elect this method. Taxpayers must register prior to making electronic payments. For registration information call 410-260-7601. If you make payments by electronic funds transfer, do not mail Form 500E; retain it for your records.

Mailing Instructions Use the envelope provided in the tax booklet and place an "X" in the appropriate box in the lower left corner to indicate the type of document enclosed. Also, be sure to read and follow the reminders listed on the back of the envelope.