

**FORM 500 MARYLAND CORPORATION INCOME TAX RETURN**

OR FISCAL YEAR BEGINNING , 2009, ENDING



**2009**

\$

Please Print Using Blue or Black Ink

Name			
Number and street			
City or town		State	ZIP code
Federal Employer Identification No. (9 digits)		Do not write in this space ME ▶	
FEIN Applied for date		YE ▶	
Date of Organization or Incorporation (MMDDYY)		Business Activity Code No. (6 digits)	

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 THE FEDERAL INCOME TAX RETURN THROUGH SCHEDULE M2**

1. Taxable income based on attached federal return from the Taxable Income Worksheet.  
 (Check applicable box:  1120/1120A,  990T,  1120-REIT,  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. Section 10-306.1 related party transactions ▶ **d** \_\_\_\_\_  
 e. Domestic Production Activities Deduction ▶ **e** \_\_\_\_\_  
 f. Deduction for Dividends paid by a captive REIT. ▶ **f** \_\_\_\_\_  
 g. Other additions (Enter code letter(s) from instructions and attach schedule.) ▶ **g** \_\_\_\_\_  
 h. Total additions (Add lines 2a through 2g) ▶ **2h** \_\_\_\_\_

3. Total (Add lines 1 and 2h) ▶ **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. Section 10-306.1 related party transactions ▶ **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** \_\_\_\_\_

**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 8.25%) ▶ **9** \_\_\_\_\_

10. a. Estimated tax paid with Form 500DP, Form 500D, Form MW506NRS and/or credited from 2008 overpayment. ▶ **10a** \_\_\_\_\_  
 b. Tax paid with an extension request (Form 500E) ▶ **b** \_\_\_\_\_  
 c. Nonrefundable business income tax credits from Part T, line 26 of Form 500CR (Attach Form 500CR) ▶ **c** \_\_\_\_\_  
 d. Refundable business income tax credits from Part V, line 3 of Form 500CR (Attach Form 500CR) ▶ **d** \_\_\_\_\_  
 e. Heritage Structure Rehabilitation tax credit (Attach Form 502H) ▶  Check here if non-profit ▶ **e** \_\_\_\_\_  
 f. Nonresident tax paid on behalf of the corporation by pass-through entities (Attach Schedule K-1 or statement) ▶ **f** \_\_\_\_\_  
 g. Total payments and credits (Add lines 10a through 10f) ▶ **10g** \_\_\_\_\_

11. Balance of tax due (If line 9 exceeds line 10g, enter the difference) ▶ **11** \_\_\_\_\_  
 12. Overpayment (If line 10g exceeds line 9, enter the difference) ▶ **12** \_\_\_\_\_  
 13. Interest and/or penalty from Form 500UP \_\_\_\_\_ or late payment interest \_\_\_\_\_ Total ▶ **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 2010 (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.

In order to comply with new banking rules, please, check  here if this refund will go to an account outside the United States. If checked, see instructions.

17. For the direct deposit option, complete the following information clearly and legibly. 17a. Type of account:  Checking  Savings

17b. Routing number (9-digit) ▶ \_\_\_\_\_ 17c. Account number ▶ \_\_\_\_\_

▶ **049** | |

CODE NUMBERS (three digits per box)

