



OR FISCAL YEAR BEGINNING 2009, ENDING

Please Print Using Blue or Black Ink

Form fields for Federal employer identification number, Name, Number and street, City or town, State, and ZIP code.

For Office Use Only table with columns ME, YE, EC, EC.

IF THE CORPORATION RECEIVED THE DECLARATION OF ESTIMATED CORPORATION INCOME TAX PACKET WHICH INCLUDES THE FOUR PREPRINTED FORMS FOR SUBMITTING ESTIMATED PAYMENTS, PLEASE USE THE PREPRINTED FORMS INSTEAD OF THIS FORM.

IF THE CORPORATION DOES NOT HAVE THE PACKET, USE THIS FORM TO REMIT ANY PAYMENT DUE AT THIS TIME. IF FORMS ARE NEEDED FOR REMAINING INSTALLMENTS OF THE CURRENT TAX YEAR, CHECK HERE

IMPORTANT: Please review the instructions before completing this form. If you are using this form to make subsequent estimated payments you do not need to complete this worksheet if you have previously calculated the amounts you need to pay for each quarter.

STAPLE CHECK HERE

ESTIMATED TAX WORKSHEET

Table with 3 rows for tax calculations and 2 columns for values.

ESTIMATED TAX PAID FOR 2009 WITH THIS DECLARATION field with a dollar sign and a box for the amount.

Make checks payable to and mail to: COMPTROLLER OF MARYLAND REVENUE ADMINISTRATION DIVISION Annapolis, Maryland 21411-0001 (Write federal employer identification number on check using blue or black ink)

**Purpose of Form** Form 500D is used by a corporation to declare and remit estimated income tax when the preprinted Form 500DP is unavailable.

Corporations expected to be subject to estimated tax requirements should have received a Declaration of Estimated Corporation Income Tax Packet. The estimated tax packet includes four preprinted forms (Form 500DP) and instructions. Please use the Form 500DP that contains preprinted taxpayer information and provides for prompt and accurate processing of the declaration payment.

If the corporation does not have the estimated tax packet, use Form 500D to remit any payment due.

**NOTE:** Do not use this form to remit estimated tax for Form 510 or to remit employer withholding tax.

**General Requirements** Every corporation that reasonably expects its Maryland taxable income to develop a tax in excess of \$1,000 for the tax year or period must make estimated income tax payments. The total estimated tax payments for the year must be at least 90% of the tax developed for the current year or 110% of the tax that was developed for the prior year to avoid interest and/or penalty. At least 25% of the total estimated tax must be remitted by each of the installment due dates. The annualization method for calculating estimated tax is not permitted for corporations.

In the case of a short tax period the total estimated tax payment required is the same as for a regular tax year: 90% of the tax developed for the current (short) tax year or 110% of the tax that was developed for the prior tax year. The minimum estimated tax for each of the installment due dates is the total estimated tax required divided by the number of installment due dates occurring during the short tax year.

Maryland law provides for the accrual of interest and imposition of penalty for failure to pay any tax when due.

If it is necessary to amend the estimate, recalculate the amount of estimated tax required using the estimated tax worksheet provided. Adjust the amount of the next installment to reflect any previous underpayment or overpayment. The remaining installments must be at least 25% of the amended estimated tax due for the year.

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

**When to File** File Form 500D on or before the 15th day of the 4th, 6th, 9th and 12th months following the beginning of the tax year or period. In addition to payments with Form 500DP or 500D, the corporation may partially or fully apply any overpayment from the prior year Form 500 – Maryland Corporation Income Tax Return to the estimated tax obligation for this year.

**Tax Year or Period** Enter the beginning and ending dates of the tax year in the space provided.

The same tax year or period used for the federal return must be used for Form 500D.

Check the box to request replacement forms for the remainder of the current tax year. Do not check the box to request forms for the next tax year; a packet including forms will be issued automatically.

**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 the 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.

**Payment Instructions** Enter the amount of estimated tax paid in the space provided. Include a check or money order made payable to Comptroller of Maryland. All payments must indicate the FEIN, type of tax and tax year beginning and ending dates. DO NOT SEND CASH.

You may pay your estimated tax using any of the following methods:

- 1) **Electronic Funds Transfer** Taxpayers must register before using this method. To obtain a registration form, visit [www.marylandtaxes.com](http://www.marylandtaxes.com) or call 410-260-7601. If payment is made by electronic funds transfer, do not mail, retain for company's records.
- 2) **Filing Electronically** using Modernized electronic filing method (software provider must be approved by the IRS and Revenue Administration Division). If filed electronically, do not mail 500D; retain it with company's records.

Taxpayers making payments of \$10,000 or more must use one of the two electronic methods.

- 3) **Mailing Instructions** Mail payment and completed Form 500D to:

Comptroller of Maryland  
Revenue Administration Division  
Annapolis, MD 21411-0001