

**ANNUAL REPORT AND  
PERSONAL PROPERTY RETURN OF  
SOLE PROPRIETORSHIPS AND GENERAL  
PARTNERSHIPS  
AS OF JANUARY 1  
DUE APRIL 15**

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<b>Form AT3-51</b>
<b>Page 1 of 2</b>
Date Received by Department
_____

**CHECK IF THIS IS A CHANGE  
OF MAILING ADDRESS**

OWNER'S NAME, TRADING AS NAME, AND MAILING ADDRESS:

⌈

DEPARTMENT ID NO.

**This form can be filed online.  
Click here to access the MD EGov site.**

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**PART A**

1. Provide your federal employer ID # \_\_\_\_\_ (if none, provide social security number of owner).
2. Provide your federal principal business code # \_\_\_\_\_ (from IRS Schedule C or Form 1065).
3. **IMPORTANT:** List exact location of all personal property reported on this return including county, town, and street address. This assures proper distribution of assessments. If property is located in two or more locations, please attach additional copies of Part B for each location.

NOTE: If all of the personal property of this business is located entirely in the following exempt counties: Dorchester, Frederick, Garrett, Kent, Queen Anne's, or Talbot, you may be eligible to skip Part B, Line Items ① through ⑤. *Be sure to complete signature section.* Refer to Specific Instructions, Part A, 3 for more information.

\_\_\_\_\_  
(STREET NUMBER & NAME) (ZIP CODE) (COUNTY) (INCORP. TOWN)

Check if this location has changed from the prior year return.

4. State your nature of business or profession: \_\_\_\_\_ Date began: \_\_\_\_\_
5. Total gross sales or amount of business transacted during the prior year. \$ \_\_\_\_\_  
If the business has sales in Maryland and does not report any personal property, in remarks below explain how the business is conducted without personal property. If the business is using the personal property of another business, provide the name and address of that business.
6. Only sole proprietors complete questions 6a and 6b.
- 6a. Is this location the principal residence of the business owner? \_\_\_\_\_  
(Yes or No)
- 6b. Is the total original cost of all the property, including inventory and excluding licensed vehicles, less than \$10,000? \_\_\_\_\_  
If you answer yes to both 6a and 6b, your property is exempt. (Yes or No)  
Skip to signature line on page 2.
7. State the opening and closing dates of your fiscal year. \_\_\_\_\_
8. Do you have any fully depreciated property or property expensed under IRS rules? \_\_\_\_\_ If yes, have you  
included such property on this return? \_\_\_\_\_  
(Yes or No)
9. Property leased by your business. See Instructions for Part A, 9.
10. Has the business disposed of assets during the prior year? \_\_\_\_\_ If yes, supply a schedule of disposition by  
year of acquisition and manner of disposal. (Yes or No)

REMARKS \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

