

**PUBLIC SERVICE COMPANY FRANCHISE TAX RETURN  
TELEPHONE COMPANIES**

**Report for the Calendar Year 2025**  
**(File this report on or before April 15, 2026)**  
*This date may not be extended.*

Date Received by Department
_____

1. Name of Taxpayer \_\_\_\_\_
2. Mailing Address \_\_\_\_\_ Zip Code \_\_\_\_\_
3. State & Year of Incorporation (if Incorporated) \_\_\_\_\_
4. Date Business Began in Maryland \_\_\_\_\_
5. Department I.D. # \_\_\_\_\_ Federal I.D. # \_\_\_\_\_  
Required)

**6. Itemization of gross receipts and apportionment to Maryland (see enclosed regulations):**

CLASS OF RECEIPT	Column 1 TOTAL COMPANY RECEIPTS	Column 2 MARYLAND RECEIPTS
a. Local Network Service Revenues		
b. Network Access Service Revenues		
c. Message Toll Revenues		
d. WATS		
e. Toll Private Line Revenues		
f. Other Toll Revenues		
g. Other Operating Revenues		
h. Rent Revenue		
i. Other Non-regulated Revenues		
j. Total Receipts (Add Lines 6a through 6i)		

**Franchise Tax Computation:** As part of this return, attach financial statements and a copy of the entity's annual report as submitted to the regulatory authorities. **FAILURE TO FILE THE REQUIRED SUPPORTING DOCUMENTS WILL CAUSE THE RETURN TO BE INCOMPLETE.**

7. Total Maryland Receipts (Enter line 6j, column 2)..... \_\_\_\_\_
8. Deduct Exclusions from Gross Receipts:
  - a. Net Uncollectible operating revenues..... \_\_\_\_\_
  - b. Other Exclusions (Attach detailed description and computation)..... \_\_\_\_\_
  - c. Total Exclusions from Gross Receipts..... \_\_\_\_\_
9. Taxable Maryland Receipts (Subtract line 8c from line 7)..... \_\_\_\_\_
10. Tax (Multiply line 9 by 2%)..... \_\_\_\_\_

**Payments and Credits**

- 11a. 2025 Estimated Franchise Tax Payments..... \_\_\_\_\_
- b. Telephone Lifeline Credit (This credit may not exceed line 10 and may not be carried over; attach detailed computation and schedule)
- c. Business Tax Credits as Computed on Form AT3-74, Part E, line 11..... \_\_\_\_\_
- d. Total Payments and Credits (Add line 11a through 11d)..... \_\_\_\_\_

12. Balance of Franchise Tax Due (If line 10 exceeds line 11e, enter the difference).....

13. Overpayment (If line 11e exceeds line 10, enter the difference)

Indicate if overpayment should be applied to estimated for 2026  or be refunded. ....

14. Does the taxpayer conduct business in more than one state?  Yes  No

15. Identify the amount of Taxable Maryland Gross Receipts (Line 9) that are attributable to interstate revenues \$ \_\_\_\_\_

I declare under the penalties of perjury that this return, including any accompanying schedules and statements, has been examined by me and to the best of my knowledge and belief is a true, correct, and complete return.

Officer's (print name) \_\_\_\_\_

Preparer's Signature \_\_\_\_\_ Date \_\_\_\_\_

Officer's Signature \_\_\_\_\_ Date \_\_\_\_\_

Title \_\_\_\_\_

Firm's Name, address, e-mail address and phone number \_\_\_\_\_

**Make Checks Payable to Department of Assessments and Taxation  
Tax Payments of \$10,000 or more must be remitted by Electronic Funds Transfer  
If payment is made through EFT, check this box**

**Please use the bank account number as indicated in the ACH credit tax payment instructions.**

**Mail this form with payment to:  
Department of Assessments and Taxation  
Franchise Tax Unit  
700 East Pratt Street, Suite 2700  
Baltimore, Maryland 21202**

**FOR ASSISTANCE, CALL: (410) 767-1170**

**FOR DEPARTMENT USE ONLY**

REPORT RECEIVED	POSTED	AUDITED	TAX DEFICIENCY	INTEREST/PENALTY