



FORM 17
2026 PUBLIC UTILITY OPERATING PROPERTY RETURN
File this report by April 15, 2026
Attach the \$300 Annual Report Filing Fee

SECTION I

The business has been approved by Maryland Saves for a waiver of its 2026 Annual Report filing fee. [ ] Yes [ ] No

- 1. Department ID Number:
2. Name:
3. Mailing Address:
[ ] Check if new address
4. Email Address:
5. Place where principal business in the State is transacted:
6. State and Date of Incorporation or Formation:
7. Class of utility service furnished by the company:
8. Names & Addresses of Officers:

OFFICERS

President Secretary
Vice-President Treasurer

9. Names of Directors:

DIRECTORS

[ ]
[ ]
[ ]

Total number of directors\*

Total number of female directors\*

\*Required information for certain corporations, MD Code, Tax Property Article §11-101

## Completion Required Pursuant to MD Code, Tax Property Article §11-101

- A. Is this business a (1) commercial enterprise or business that is formed in Maryland or does business in Maryland; or (2) a corporation, foundation, school, hospital, or other legal entity for which none of the earnings inure to the benefit of any private shareholder or individual holding an interest in the entity?  Yes  No

If you answer “**Yes**” to Question A, please proceed to questions B, C, D, and the rest of the return.

If you answered “**No**” to Question A, please proceed to the rest of the Form. Your signing of this return confirms, under penalties of perjury, that the entity filing this return is not required to submit a Corporate Diversity Addendum. Please see the 2026 Form 1 instructions for additional information (available at [dat.maryland.gov](http://dat.maryland.gov)).

- B. Is this business a limited liability company (LLC) owned by a single member?  Yes  No
- C. Is this business a privately held company with at least 75% of the company’s shareholders who are family members?  Yes  No
- D. Is this business an entity that (1) has an annual operating budget or annual sales **less** than \$5,000,000; and (2) has **neither** qualified for **nor** applied for, and does not intend to apply for, a State benefit\*?  Yes  No

\*A “State Benefit” means (1) a State capital grant funding totaling \$1.00 million or more in a single fiscal year; (2) State tax credits totaling \$1.00 million or more in a single fiscal year; or (3) the receipt of a State contract with a total value of \$1.00 million or more. “State contract” means a contract that (a) resulted from a competitive procurement process and (b) is not federally funded in any way.

If you answered “**No**” to Questions B, C, and D, you are legally obligated to complete and return to SDAT a Corporate Diversity Addendum that is required by COMAR 24.01.07. The Addendum is available at <https://dat.maryland.gov/Pages/sdatforms.aspx>. Failure to complete and return the Addendum to SDAT may prohibit you from receiving certain state benefits. Please see the 2026 Form 1 instructions for additional information.

## Supplemental Employer Questions

Please estimate the total number of full-time, part-time, contractual, and other workers the business will employ this year in Maryland. This data helps the Maryland Department of Labor better understand Maryland business' employment activities.

1. How many workers will be affiliated with this business this year?

- 0
- 1-4
- 5-19
- 20-99
- 100-299
- 300-499
- 500+

Visit the "Worker Classification Protection" website (link below) to review State employer obligations. If you'd like additional information, please contact the Maryland Department of Labor.

2. Please select one of the following:

- I have reviewed and understand the "Worker Classification Protection" website.
- I have registered for an Unemployment Insurance account.
- I have obtained Workers' Compensation Insurance.
- I pay my workers by 1099.
- I have registered for a Tax Withholding Account with the Comptroller.
- Not Applicable.

For information on Worker Classification, visit: <https://labor.maryland.gov/workplace>

For Unemployment Insurance, visit: <https://labor.maryland.gov/employment/new-employers.shtml>

For information on Workers' Compensation Insurance, visit: [https://wcc.state.md.us/Gen\\_Info/FAQ%20Employers.html](https://wcc.state.md.us/Gen_Info/FAQ%20Employers.html)

For a Tax Withholding Account with the Comptroller, visit: <https://www.mdtaxconnect.gov>

## REMINDERS FOR 2026

### **Report Number of Directors and Number of Female Directors**

Due to the passage of Chapter 513 during the 2019 General Assembly Session, a new request for data has been included on the Form 17. The Total number of Directors, and Total number of Female Directors only applies to tax exempt, domestic non- stock corporations with an operating budget exceeding \$5,000,000; or domestic stock corporations with total sales exceeding \$5,000,000. If one of the former applies to the corporation, these questions must be completed unless 75% of the corporation's shareholders are family members. This question is required by law, Tax Property Article §11-101.

### **MARYLANDSAVES – RETIREMENT PROGRAM FOR EMPLOYEES**

In 2016, the Maryland Legislature passed a law requiring most employers to provide a retirement savings plan for their employees if the employer has been in operation for at least 2 calendar years, has at least one employee over the age of 18 years old, and uses an automated payroll system. MarylandSaves administers this requirement. The \$300 Annual Report filing fee may be waived in the current year for businesses that qualify with MarylandSaves in the preceding year. Companies must register/comply with MarylandSaves annually to receive the fee waiver for the upcoming return.

Please visit <https://www.marylandsaves.com/> or call 1-833-811-7437 ([admin@marylandsaves.org](mailto:admin@marylandsaves.org)) for more information on compliance with the law and the waiver of the annual report filing fee.

### **UTILITY OPERATING PROPERTY RETURN EXTENSION**

60 - Day Extension Requests may be submitted and verified online at <http://pprextensions.dat.maryland.gov>. Extension requests can be submitted from December 2025 through April 14, 2026. You will receive a confirmation number as proof of your submission. Please print and keep a copy of the confirmation page. Please submit extension requests as early as possible to avoid delays due to the heavy usage of the system in April. Returns with an approved extension must be received by the department by June 15, 2026.

Public Utility Forms are available online at  
<https://dat.maryland.gov/businesses/Pages/franchise-and-public-utilities.aspx>

## SECTION II

1. Does the company or its parent file an Annual Report to Stockholders or SEC Form 10K?

Yes       No

If a stockholder's report or SEC Form 10K is filed, a copy of the company's or its parent's Annual Report to Stockholders and SEC Form 10K must be submitted with this return.

2. a) Does the company file an annual report with a federal regulatory agency including but not limited to FERC, Form 1 & Form 2, FCC Form 499A, RUS Form 7, and

CFC Form 7?       Yes       No

- b) Does the company file an Annual Report with the Maryland Public Service Commission?

Yes       No

If the company answered "yes" to 2(a) or 2(b), a copy of the federal regulatory return or Maryland Public Service Commission Annual Report must be submitted with this return. A state regulatory return is not required if a federal regulatory return is submitted.

Regulatory reports may be submitted in **PDF format** to [sdat.utilitytax@maryland.gov](mailto:sdat.utilitytax@maryland.gov). **Electronic reports MUST be in PDF format.** Links to urls are **NOT** acceptable.

Check this box if Regulatory reports are filed electronically.

If the company answered "no" to questions 2(a) and 2(b), pages 17-1, Balance Sheet, and 17-2, Income Statement, must be completed.

3. Does the company operate in any state other than Maryland?

Yes       No

If no, proceed to question 4. If yes, provide the following information:

a) Maryland Gross Operating Revenue \_\_\_\_\_

b) Maryland Net Operating Income \_\_\_\_\_

c) Maryland Utility Plant \_\_\_\_\_

Corresponds to Accounts:

FERC Forms 1 & 2: 101-106, 114

FERC Form 6: 30 and 34

- d) Maryland Accrued Depreciation & Amortization \_\_\_\_\_  
 Corresponds to Accounts:  
 FERC Forms 1 & 2: 108, 111, 115  
 FERC Form 6: 31, 32 and non-carrier property
  
- e) Maryland Materials & Supplies \_\_\_\_\_  
 Corresponds to Accounts:  
 FERC Forms 1 & 2: 154, 156 minus 163  
 FERC Form 6: 17
  
- f) Maryland Fuel Stock \_\_\_\_\_  
 Corresponds to Accounts:  
 FERC Forms 1 & 2: 151-152
  
- g) Maryland Gas Stored Underground - Non-Current \_\_\_\_\_  
 Corresponds to Accounts:  
 FERC Form 2: 117

4. On page 17-3, provide a complete list of all motor vehicles licensed in Maryland. Indicate the original cost of each vehicle and the year of acquisition.
  
5. Beginning in 2001 operating land of a public utility is valued and assessed by the Department as part of the operating unit and is not valued and assessed by the Supervisor of Assessments of the county where the land is located [Tax Property §8-109 (c) (3)]. Operating land should be reported on page 17-4 and included in real property reported by taxing jurisdiction on page 17-5.
  
6. Most computer software and related documentation is now exempt. Embedded software residing permanently in the internal memory of a computer system and computer software sold from inventory in a tangible medium ready-to-use-as-is remains taxable. All other software is exempt.

A business may not reduce the original cost of computer hardware by the value of software that is acquired as part of computer hardware [Tax Property §7-238 (d)].

7. State the original cost and net book value of the company's Maryland operating property by property type i.e., land, structures & improvements, etc. Provide the information on page 17-4.

8. On page 17-5, state the original cost of the company's Maryland operating property by category (i.e., real or personal property) and location. Note that page 17-5 contains a list of all counties, incorporated towns, and special taxing jurisdictions in Maryland. If the company owns property in any of these locations, the original cost should be reported. The following special instructions must be followed when completing page 17-5.
- a) Property should be classified "**real**" or "**personal**" as detailed on page 17-4.
  - b) Reported real property should **INCLUDE** land.
  - c) Reported personal property should **exclude Maryland licensed motor vehicles**.
  - d) Fuel stock must be **reported separately** from other utility operating property.
  - e) Cables, lines, poles, and towers used to provide electric, and telecommunications services are classified as personal property and should be reported on 17-4, line 12 (Tax-Property Article §1-101).
9. Does the company have any property located in Maryland which is owned by others and held by the company as lessee or otherwise?

Yes       No

**If yes, complete the following information for all leased property:**

Description of Leased Property: \_\_\_\_\_

Lessor: \_\_\_\_\_

Original Cost: \_\_\_\_\_

Year of Acquisition: \_\_\_\_\_

Lease Term: \_\_\_\_\_

Unexpired Lease Term: \_\_\_\_\_

Lease Payment: \_\_\_\_\_

Location of Leased Property: \_\_\_\_\_

## SECTION III

### IMPORTANT REMINDERS

- A Public Utility Operating Property Return must be filed by all public utilities that operate in the State of Maryland. The return must be filed even if the company owns no property in the state or has not conducted business during the year.
- The due date for filing the return is April 15th. Extensions of the filing deadline of up to 60 days may be granted. The only way to file an extension is via the website, as explained on the Extension Request page at the beginning of Form 17. All companies which receive an extension must file a completed return by the extension expiration date. All returns and accompanying payments should be mailed to:

**State Department of Assessments & Taxation  
Public Utility Section  
700 E Pratt St ste 2700  
Baltimore, MD 21202**

- The annual report filing fee is \$300 for most legal entities. Please be sure to enclose the correct fee with the Form 17. Make the check for the filing fee payable to:

**Department of Assessments and Taxation  
(Please put the Maryland Department ID number on the check)**

- All items on the return must be completed. If a question is not applicable, please state that fact. The information provided in this return, excluding page 1, is held confidential by the Department and is not available for public inspection. Page 1 is public record. (Tax-Property Article §2-212).
- For assistance in preparing the return, call (410) 767-1170.

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**Name and phone number of person to contact regarding the return**

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**Email Address of person to contact regarding the return**

**I declare under the penalties of perjury, pursuant to Tax-Property Article 1- 201 of the Annotated Code of Maryland, 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.**

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Printed Name of Officer or Principal

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Signature of Officer or Principal

Date

***This return must be signed by an officer of the company.***

**BALANCE SHEET**

	Balance At Beginning of Year	Balance At End of Year
<b>ASSETS AND OTHER DEBITS</b>		
<b>UTILITY PLANT</b>		
1. Utility Plant		
2. Construction Work in Progress		
3. TOTAL Utility Plant		
4. (Less) Accumulated Depreciation & Amortization		
5. Net Utility Plant		
6. Utility Plant Adjustments		
<b>OTHER PROPERTY &amp; INVESTMENTS</b>		
7. Nonutility Property		
8. (Less) Accumulated Depreciation & Amortization		
9. Investments in Associated/Subsidiary Companies		
10. Other Investments		
11. TOTAL Other Property & Investments		
<b>CURRENT &amp; ACCRUED ASSETS</b>		
12. Cash		
13. Special Deposits		
14. Temporary Cash Investments		
15. Notes Receivable		
16. Customer & Other Accounts Receivable		
17. Fuel Stock		
18. Fuel Stock Expense Undistributed		
19. Plant Material & Operating Supplies		
20. Merchandise		
21. Other Material & Supplies		
22. Prepayments		
23. Interest & Dividends Receivable		
24. Miscellaneous Current & Accrued Assets		
25. TOTAL Current & Accrued Assets		
<b>DEFERRED DEBITS</b>		
26. Unamortized Debt Expense		
27. Miscellaneous Deferred Debits		
28. Unamortized Loss on Reacquired Debt		
29. Accumulated Deferred Income Taxes		
30. TOTAL Deferred Debits		
<b>TOTAL ASSETS &amp; OTHER DEBITS</b>		

**BALANCE SHEET**

	Balance At Beginning of Year	Balance At End of Year
<b>LIABILITIES AND OTHER CREDITS</b>		
<b>PROPRIETARY CAPITAL</b>		
1. Common Stock Issued		
2. Preferred Stock Issued		
3. Capital Stock Subscribed		
4. Stock Liability for Conversion		
5. Premium on Capital Stock		
6. Other Paid - In Capital		
7. Installments Received on Capital Stock		
8. ( Less) Discount on Capital Stock		
9. ( Less) Capital Stock Expense		
10. Retained Earnings		
11. Unappropriated Undistributed Subsidiary Earnings		
12. (Less) Reacquired Capital Stock		
13. TOTAL Proprietary Capital		
<b>LONG-TERM DEBT &amp; OTHER NONCURRENT LIABILITIES</b>		
14. Bonds		
15. (Less) Reacquired Bonds		
16. Advances from Associated Companies		
17. Other Long - Term Debt		
18. Unamortized Premium on Long-Term Debt		
19. (Less) Unamortized Discount on Long-Term Debt		
20. TOTAL Long-Term Debt		
21. TOTAL Other Noncurrent Liabilities		
<b>CURRENT AND ACCRUED LIABILITIES</b>		
22. Notes & Accounts Payable		
23. Customer Deposits		
24. Taxes Accrued		
25. Dividends Declared		
26. Miscellaneous Current & Accrued Liabilities		
27. TOTAL Current & Accrued Liabilities		
<b>DEFERRED CREDITS</b>		
28. Accumulated Deferred Income Taxes		
29. Other Deferred Credits		
30. TOTAL Deferred Credits		
<b>TOTAL LIABILITIES AND OTHER CREDITS</b>		

## INCOME STATEMENT

	Current Year	Previous Year
<b>UTILITY OPERATING INCOME</b>		
1. Operating Revenues		
2. Operating Expenses:		
3. Operation Expenses		
4. Maintenance Expenses		
5. Depreciation Expenses		
6. Amortization & Depletion of Utility Plant		
7. Amortization of Utility Plant Acquisition Adjustment		
8. Taxes Other Than Income Taxes		
9. Income Taxes - Federal		
10. Income Taxes - Other		
11. Provision for Deferred Income Taxes		
12. (Less) Provision for Deferred Income Taxes - Credit		
13. Investment Tax Credit Adjustment - Net		
14. (Less) Gains from Disposition of Utility Plant		
15. Losses from Disposition of Utility Plant		
16. <b>TOTAL Utility Operating Expenses</b>		
17. <b>NET UTILITY OPERATING INCOME</b>		



**SCHEDULE OF OPERATING PROPERTY IMPROVEMENTS ON LAND WITHIN  
MARYLAND AND TANGIBLE PERSONAL PROPERTY IN MARYLAND BY  
MAJOR PROPERTY CLASSIFICATIONS**

Description of Property	Original Cost	Net Book
<b>REAL PROPERTY</b>		
1. Land		
2. Structures & Improvements (Include Leasehold)		
3. Reservoirs, Wells, & Springs		
4. Non-Current Gas		
5. Other Real Property*		
6. TOTAL Real Property		
<b>PERSONAL PROPERTY</b>		
7. Materials & Supplies		
8. Fuel Stock		
9. Office Furniture & Fixtures		
10. Meters		
11. Poles, Lines, Cables & Towers		
12. Mains (Transmission, Distribution Supply)		
13. Licensed Motor Vehicles		
14. Unlicensed Motor Vehicles		
15. Pumping Equipment		
16. Service Cars & Equipment		
17. Station Equipment		
18. Water Treatment Equipment		
19. Other Equipment		
20. Other Personal Property *		
21. TOTAL Personal Property		
<b>TOTAL MARYLAND PROPERTY</b>		

**\*Provide a complete description of property classified as "other" real or personal.**



# MARYLAND COUNTIES, INCORPORATED CITIES, AND SPECIAL DISTRICTS

The following is a list of counties, incorporated towns and special taxing districts in Maryland. If a company owns property in any of these locations, the Property should be reported as outlined in Section II.

## ALLEGANY COUNTY

### Incorporated Cities:

Barton  
Cumberland  
Frostburg  
Lonaconing  
Luke  
Midland  
Westernport

### Special Districts:

Cresaptown Sanitary  
Potomac Park  
Bowling Green Sanitary  
Bedford Road Sanitary  
Bedford Road Fire  
Bowling Green Light  
Bowling Green Fire  
Cresaptown Fire  
LaVale Fire  
LaVale Rescue  
LaVale Sanitary  
Bel Air  
Cresaptown Water  
Mt. Savage  
Braddock Run Sanitary  
Jennings Run Sanitary  
Ellerslie  
McCoole

## ANNE ARUNDEL COUNTY

### Anne Arundel Districts:

Annapolis District  
Dist. excluding Annap.

### Incorporated Cities:

Annapolis  
Highland Beach

## BALTIMORE CITY

Downtown District  
Port Covington

## BALTIMORE COUNTY

No Additional Jurisdictions

## CALVERT COUNTY

### Incorporated Cities:

Chesapeake Beach  
North Beach

## CAROLINE COUNTY

### Incorporated Cities:

Denton  
Federalburg  
Goldsboro  
Greensboro  
Henderson  
Hillsboro  
Marydel  
Preston  
Ridgely  
Templeville

## CARROLL COUNTY

### Incorporated Cities:

Hampstead  
Manchester  
Mt. Airy  
New Windsor  
Sykesville  
Taneytown  
Union Bridge  
Westminster

## CECIL COUNTY

### Incorporated Cities:

Cecilton  
Charlestown  
Chesapeake City  
Elkton  
North East  
Perryville  
Port Deposit  
Rising Sun

## CHARLES COUNTY

### Incorporated Cities:

Indian Head  
LaPlata  
Port Tobacco

## DORCHESTER

### Incorporated Cities:

Brookview  
Cambridge  
Church Creek  
East New Market  
Eldorado  
Galestown  
Hurlock  
Secretary  
Vienna

## FREDERICK

### Incorporated Cities:

Brunswick  
Burkittsville  
Emmitsburg  
Frederick  
Middletown  
Mt. Airy  
Myersville  
New Market  
Rosemont  
Thurmont  
Walkersville  
Woodsboro

## GARRETT COUNTY

### Incorporated Cities:

Accident  
Deer Park  
Friendsville  
Grantsville  
Kitzmillier  
Loch Lynn Heights  
Mountain Lake Park  
Oakland

## HARFORD COUNTY

### Incorporated Cities:

Aberdeen  
Bel Air  
Havre de Grace

## HOWARD COUNTY

### Howard Districts:

Metropolitan

## KENT COUNTY

### Incorporated Cities:

Betterton  
Chestertown  
Galena  
Millington  
Rock Hall

## MONTGOMERY COUNTY

### Montgomery District 1

### Incorporated Cities:

Laytonsville

### Special District:

Gaithersburg Fire  
Montgomery District 2  
No Additional Jurisdictions  
Montgomery District 3

### Incorporated Cities:

Poolesville

### Montgomery District 4

### Incorporated Cities:

Garrett Park  
Rockville

### Special Districts:

Regional District  
MD-Wash. Metropolitan  
Sanitary District  
Suburban District

Montgomery District 5  
Special Districts:  
Regional District  
MD-Wash. Metropolitan  
Sanitary District  
Hillendale Fire  
Burtonsville Fire  
Montgomery District 6  
Special Districts:  
Gaithersburg Fire  
Montgomery District 7  
Incorporated Cities:  
Glen Echo  
Somerset  
Chevy Chase  
Chevy Chase Section 3  
Chevy Chase Section 5  
Martin's Additions  
Chevy Chase Village  
North Chevy Chase  
Special Districts:  
Bethesda Parking Area  
Battery Park  
Regional District  
MD-Wash. Metropolitan  
Sanitary District  
Suburban District  
Bethesda Fire  
Chevy Chase Fire  
Conduit Road Fire  
Bethesda Library  
Cabin John Fire  
Drummond Citizen's  
Friendship Heights  
Oakmont  
Montgomery District 8  
Incorporated Cities:  
Brookeville  
Special Districts:  
Regional District  
Montgomery District 9  
Incorporated Cities:  
Gaithersburg  
Washington Grove  
Special Districts:  
Sanitary District  
Gaithersburg Fire  
Montgomery District 10  
Special Districts:  
Regional District  
MD-Wash. Metropolitan  
Sanitary District  
Cabin John Fire Area  
Montgomery District 11  
Incorporated Cities:  
Barnesville  
Montgomery District 12  
No Additional Jurisdictions

Montgomery District 13  
Incorporated Cities:  
Kensington  
Takoma Park  
Chevy Chase View  
Special Districts:  
Regional District  
MD-Wash. Metropolitan  
Sanitary District  
Suburban District  
Silver Spring Fire  
Kensington Fire  
Takoma Park Fire  
Wheaton Parking  
Montg. Hills Parking  
Silver Spring Parking

#### PRINCE GEORGE'S COUNTY

Incorporated Cities:  
Berwyn Heights  
Bladensburg  
Bowie  
Brentwood  
Capitol Heights  
Cheverly  
College Park  
Colmar Manor  
Cottage City  
District Heights  
Eagle Harbor  
Edmonston  
Fairmount Heights  
Forest Heights  
Glenarden  
Greenbelt  
Hyattsville  
Landover Hills  
Laurel  
Morningside  
Mt. Rainer  
New Carrollton  
North Brentwood  
Riverdale  
Seat Pleasant  
University Park  
Upper Marlboro  
Special Districts:  
Wash-Suburban Sanitary  
MD-Park & Planning  
Metropolitan Area

#### QUEEN ANNE'S COUNTY

Incorporated Cities:  
Barclay  
Centreville  
Church Hill  
Millington  
Queen Anne  
Queenstown  
Sudlersville  
Templeville

#### ST. MARY'S COUNTY

District 1  
District 2  
District 3  
Incorporated Cities:  
Leonardtown  
District 5  
District 6  
District 7  
District 8  
District 9

#### SOMERSET COUNTY

Incorporated Cities:  
Crisfield  
Princess Anne

#### TALBOT COUNTY

Incorporated Cities:  
Easton  
Oxford  
Queen Anne  
St. Michael's  
Trappe

#### WASHINGTON COUNTY

Incorporated Cities:  
Boonsboro  
Clearspring  
Funkstown  
Hagerstown  
Hancock  
Keedysville  
Sharpsburg  
Smithsburg  
Williamsport

#### WICOMICO COUNTY

Incorporated Cities:  
Delmar  
Fruitland  
Hebron  
Mardela Springs  
Pittsville  
Salisbury  
Sharptown  
Willards

#### WORCESTER COUNTY

Incorporated Cities:  
Berlin  
Ocean City  
Pocomoke City  
Snow Hill