

# INSTRUCTIONS FOR BUSINESS ENTITY ANNUAL REPORT (FORM 1)

**2024**

Form 1  
INSTRUCTIONS

File online at [BusinessExpress.Maryland.gov](https://BusinessExpress.Maryland.gov) or send the fillable form and payment to:  
Maryland Department of Assessments and Taxation, P.O. BOX 17052, BALTIMORE, MARYLAND 21297-1052

Do not send the form via email nor fax. Do not send multiple businesses in the same envelope. Mailed forms must be typed using the fillable form.  
Do not make any handwritten changes, corrections or additions to the data, or to the form after it is printed, except your original signature and date.

Page 1



The Form 1 Business Entity Annual Report and Personal Property Return must be typed using the fillable form, or submitted online at [BusinessExpress.Maryland.gov](https://BusinessExpress.Maryland.gov) (use the link, type the URL or use the QR code to the left).

**HANDWRITTEN FORMS WILL NOT BE ACCEPTED.**

The only handwritten marks we will accept are your original signature and date. Do not make any handwritten changes, corrections or additions to the data, or to the form after it is printed.

**BUSINESS TYPE AND FILING FEE.**

Check the appropriate box for the type of entity filing this Annual Report.

If you are unsure of the entity type, you may search for the entity by name at [BusinessExpress.Maryland.gov](https://BusinessExpress.Maryland.gov)

In order to qualify for the 2024 MarylandSaves.org fee waiver, the exemption must have been awarded prior to 12/31/2023

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## SECTION I

The SDAT ID number is the number assigned to the entity by this Department. It begins with a letter that corresponds to the entity type followed by eight (8) numbers. Please see the chart with entity types and filing fees, and make sure that the Departmental ID entered matches the entity type submitting the report.

The FEIN is the nine (9) digit number assigned by the IRS. DO NOT ENTER YOUR SOCIAL SECURITY NUMBER even if you have chosen to do business under your own SSN. The number should be in the format ##-#####.

The six (6) digit business code is optional. This is the NAICS classification code used for reporting the principal business activity to federal agencies such as the IRS. An incomplete list of common codes is at [www.irs.gov/pub/irs-soi/pf19\\_business\\_codes.pdf](https://www.irs.gov/pub/irs-soi/pf19_business_codes.pdf)

The full business name must match the Departmental Records, including spelling, spacing, punctuation, and abbreviation. You may search for the legal entity name at [BusinessExpress.Maryland.gov](https://BusinessExpress.Maryland.gov)

If the legal entity also uses a trade name (sometimes called a DBA), enter it on the Trade Name line.

Enter the full mailing address where you would like to receive tax bills and check the box if this is a change of address.

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## SECTION II

Only complete this section if you are filing a report for a Maryland or non-Maryland Corporation (Departmental IDs starting with D or F). Each address may be a private or a business address.

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## SECTION III

Only complete Box 1 this section if you are filing a report for either a Domestic stock corporation with total sales exceeding \$5,000,000 OR a Tax-exempt, domestic nonstock corporation with an operating budget exceeding \$5,000,000; HOWEVER, this subsection does not apply to a privately held company if at least 75% of the company's shareholders are family members. ((Departmental IDs starting with D).

Review Box 2 if the business is a (1) commercial enterprise or business that is formed in Maryland; or (2) a corporation, foundation, school, hospital, or other legal entity for which none of the net earnings inure to the benefit of any private shareholder or individual holding an interest in the entity.

An entity with an annual operating budget or annual sales of \$5,000,000 or more seeking:

- State capital grant funding totaling \$1,000,000 or more in a single fiscal year;
- State tax credits totaling \$1,000,000 or in a single fiscal year; AND/OR
- State contracts with a total value of \$1,000,000 or more

may be legally obligated to complete and return to SDAT with this Annual Report a Corporate Diversity Addendum that is required by COMAR 24.01.07.00

The Addendum and instructions for submitting the Addendum may be found at [dat.maryland.gov/forms](https://dat.maryland.gov/forms).

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## SECTION IV

### EXECUTION

The form may be executed either by a principal of the entity or by an authorized third party (such as a tax preparer).

By signing the annual report, you declare and attest, under the penalty of perjury, and pursuant to Tax-Property Article §1-201 of the Annotated Code of Maryland, that the statements made, including those on any accompanying forms, schedules, and/or statements, have been examined by you and, to the best of your knowledge and belief, this constitutes a true, correct, and complete Annual Report for the Entity listed.

Further, you are attesting to the accuracy and completeness of any accompanying Personal Property return(s). Incomplete or inaccurate Annual Reports or Personal Property Returns will be rejected and not considered timely, possibly resulting in a late filing penalty. If no Personal Property Return is included, you are attesting to owning a sum total of personal property in Maryland with an original cost of less than \$20,000 on January 1, 2024.

Most entities are required to report Beneficial Ownership Information to the U.S. Department of the Treasury's Financial Crimes Enforcement Network about the individuals who own or control business entities. More information can be found at [www.fincen.gov/boi](https://www.fincen.gov/boi)

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## SECTION V (BUSINESS PERSONAL PROPERTY RETURN (SECTION V))

Question A: Indicate whether or not business is conducted in Maryland.

Question B: Provide a short description of the activity of the business (i.e., “restaurant”, “construction”, “consulting”, or “real estate investment”, etc.)

Question C: Provide the dollar amount of business transacted at all locations in the State of Maryland in. This amount includes total gross sales, rents collected, charges/billing for services, etc., generated from business transacted in the State of Maryland for the calendar year (2023) preceding the date of finality.

Question D: If the business is using the personal property of another business entity, provide the name, Department ID, and address of that business.

Notice: Although it may be common practice not to report fully depreciated and/or expensed property on the Federal Income Tax Return, it should be reported on the Business Personal Property Return and is subject to assessment. If the business owns any fully depreciated and/or expensed personal property, and it is **not** reported in **Section V**, please complete **Section VI (formerly Form SD1)**. It may be necessary to include a schedule that contains a detailed description of the personal property, the original cost, and the year of acquisition.

In addition, if the business has disposed of or transferred assets into or out of Maryland during the prior year, please complete **Section VI (formerly Form SD1)** and provide the cost of the disposed/transferred property, the manner of disposal, and to whom the property was transferred. Please provide sales agreements, settlement sheets, or other supporting documentation.

### Location Information

#### Exact Location

Since local tax rates and exemptions differ in each county and in each incorporated town, the physical location of the tangible business personal property within Maryland as of January 1st must be clearly indicated by the business.

**Post Office Box numbers are not acceptable.** If property is located in an incorporated town, supply the name of the town. An incorporated town has its own government and defined municipal boundaries. Please visit [dat.maryland.gov/businesspp](https://dat.maryland.gov/businesspp) under Quick References Exemption Charts to see the current list of counties and incorporated towns within each county. Inventory is deemed permanently located where the business is conducted. Although some jurisdictions may exempt inventory from an

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assessment, entities that require a Trader's License should report commercial inventory in Question 2.

### Multiple Physical Locations

If property is located in two or more locations, please supply a breakdown per location by completing copies of the **Additional Locations Worksheet**. The additional locations worksheet can be found on our website [dat.maryland.gov/forms](https://dat.maryland.gov/forms)

For ease in reporting, entities may upload additional schedules up to 50MB when filing through Maryland Business Express. *All uploaded files must be in PDF format when filing through Maryland Business Express.*

For businesses that currently provide excel worksheets and would prefer to continue, please email your supporting data to [sdat.persprop@maryland.gov](mailto:sdat.persprop@maryland.gov)

Always include the complete name of the entity and the Department ID number.

## SPECIAL INSTRUCTIONS FOR ITEMS 1-10

1. *Furniture, Fixtures, Tools, Machinery and Equipment not used for Manufacturing or Research and Development* This property shall be reported at original cost by year of acquisition without depreciation, investment credit, or trade-in of previously owned property. Include all fully depreciated and property expensed under IRS rules.

This includes, but is not limited to: office furniture, fixtures and equipment, factory equipment and machinery, shelves, signs, counters, etc. All property is to be reported under Category A unless specifically listed in another category. Property reported in columns B through G requires a detailed description (e.g., Column C- Copiers, Fax, etc.). Failure to provide the required detail will result in the reported property being assessed at 10% rate of depreciation. Refer to the Depreciation Rate Chart, on the following pages to determine the depreciation allowed for a particular type of property owned, used or held by the business (See **Example**, below)

Property shall be reported at original cost by year of acquisition without deduction of depreciation, investment credit, or trade-in of previously owned property. Include all fully depreciated personal and property expensed under IRS rules.

### 2. Commercial Inventory

**Commercial Inventory** is merchandise and stock in trade available for sale. This includes manufactured products sold at retail by the manufacturer. An average of twelve (12) monthly inventories should be reported. Book inventories may be used for months when physical inventories were not taken. Values are to be reported at cost or market value. **LIFO method of valuation is prohibited.**

Business entities that need a Trader's License (retail sales) or should report commercial inventory!

*"If you are unsure of whether this applies to you, please contact your county's Clerk of the Court at [www.courts.state.md.us/pia/clerks](http://www.courts.state.md.us/pia/clerks). Maryland Annotated Code, Business Regulation Article §17-1808 allows counties and municipalities to adopt a Uniform Trader's License Fee."*

### 3. Supplies

**Supplies** are consumable items not held for sale (e.g., contractor's supplies, office supplies, etc.). Report the average cost.

### 4. Manufacturing/Research and Development (R&D) Inventory

**Manufacturing/Research and Development (R&D) Inventory** is raw materials, supplies, goods in process and finished products used in and resulting from manufacturing/R&D by the business. Include manufactured products sold at retail by the manufacturer in item 2 Commercial Inventory.

An average of twelve (12) monthly inventories should be reported. Book inventories may be used for months when

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physical inventories were not taken. Values are to be reported at cost or market value.

## 5. Tools, Machinery and Equipment used for Manufacturing or Research and Development (R&D)

Exemption Application Requirements: If the exemption is claimed for the first time, an **Exemption Application for Manufacturing and Research & Development** must be submitted within 6 months after the date of the first assessment notice for the taxable year that includes the manufacturing personal property, or September 1 of the affected assessment year, before the exemption can be granted.

For more information as well as the application form, visit the Department's website at [dat.maryland.gov](https://dat.maryland.gov). Proceed to the Businesses section, Business Personal Property and then Quick References. **Reporting property on this line item is not a substitute for a manufacturing application nor an assumption of approved exemption.**

6. Itemize motor vehicles with Interchangeable Registrations and vehicles that are unregistered (unlicensed). Vehicles registered in Maryland and classified A-P are exempt and should not be reported on the Personal Property Tax return. Vehicles registered outside Maryland may also be exempt. Exempt vehicles include those registered in another taxing jurisdiction and of a classification (A-P) described in Title 13, Subtitle 9, Part II of the Maryland Transportation Article.

Interchangeable Registrations include: dealer plates (Class 1A, 1B, 1C); recycler plates (Class 2); finance company plates (Class 3); special mobile equipment plates (Class 4); and transporter plates (Class 5).

This property shall be reported at original cost in the year of acquisition without deduction or depreciation, investment credit, or trade-in of previously owned property. Include all fully depreciated personal property and property expensed under IRS rules.

Motor vehicles with Interchangeable Registrations and unregistered/unlicensed vehicles are not exempt and will be assessed as Category C property at 20% depreciation per annum (subject to a minimum assessment of 10% of the original cost).

## 7. Non-farming Livestock

Report book value and market value.

## 8. Other Tangible Personal Property

Include other tangible personal property not reported elsewhere on this return. Report total cost on the return and supply a separate schedule including a description, the original acquisition cost, and the date of acquisition of the property. Please see additional instruction under **Other Personal Property Assessment Exemptions. Qualified Data Centers** as described in 2020 SB 397 and Tax General Art. § 11-239 of the Annotated Code of Maryland, should report their personal property under All other personal property and attach a detailed schedule

## 9. Property Owned by Others and Used or Held by the Business

All property that is not owned by the business but is held by the business as lessee, on consignment, or otherwise must be reported.

File separate schedule showing names and addresses of owners, lease number, description of property, installation date and cost of each leased asset.

## 10. Property Owned by the Business and Used or Held by Others

All property that is owned by the business but is held by others as consignee, lessee or otherwise must be reported. All leased property must be reported, including manufacturing equipment, and property leased to tax exempt organizations.

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Manufacturer lessors shall report property which has been acquired other than by purchase at the retail selling price in the year the property was manufactured (including property manufactured by a business for its own use). Manufacturing lessors may not report this property using the cost of manufacture.

A separate schedule showing the names and addresses of lessees, lease numbers, description of property, installation date and original cost by year of acquisition for each location must be supplied. Provide the physical street address of lessees. Post Office Box numbers are not acceptable.

Excel schedules of leasing data may be submitted. Verify that the entity name and ID number are prominent on the schedule.

Schedules may be filed electronically and submitted to [sdat.persprop@maryland.gov](mailto:sdat.persprop@maryland.gov)

Please note that a Form 1, Business Entity Annual Report/Business Personal Property Tax Return are still required. Submission of an excel or other spreadsheet does not constitute receipt of the required Form 1.

Example:

ORIGINAL COST BY YEAR OF ACQUISITION								
	SPECIAL DEPRECIATION RATES B-G (See chart)							TOTAL COST
	A	B	C	D	E	F	G	
2023								
2022	1,150				12,800			13,950
2021	3,104				8,400			11,504
2020	1,500			5,261				6,761
2019								
2018			250					250
2017	9,127		500					9,627
2016 & prior								
Totals	14,881		750	5,261	21,200			42,092

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Describe property identified in B - G above: Category D-2020 Personal Computer: Category E-2022,2021 RentalDVDs, Video Tapes, Vending Machine: Category C - 2018 Copier \$250 -2017 Fax \$500

## DEPRECIATION RATE CHART FOR PERSONAL PROPERTY

### STANDARD DEPRECIATION RATE

Category A: 10% per annum\*

All property not specifically listed below.

### SPECIAL DEPRECIATION RATES

(The rates below apply only to the items specifically listed. Use Category A for other assets.)

Category B: 20% per annum\*

Mainframe computers originally costing \$500,000 or more.

Category C: 20% per annum\*

Unlicensed vehicles, Bowling alley equipment, brain scanners, carwash equipment, contractor's heavy equipment (tractors, bulldozers), fax machines, hotel, motel, hospital and nursing home furniture and fixtures (room and lobby), MRI equipment, mobile telephones, model home furnishings, music boxes, outdoor Christmas decorations, outdoor theater equipment, photocopy equipment, radio and T.V. transmitting equipment, rental pagers, rental soda fountain equipment, self-service laundry equipment, stevedore equipment, theater seats, trucks (unlicensed), vending machines, x-ray equipment

Category D: 30% per annum\*\*

Data processing equipment and other computer based equipment, canned software.

Category E: 33 1/3% per annum\*

Blinds, carpets, drapes, shades. The following applies to equipment rental companies only: rental stereo and radio equipment, rental televisions, rental video cassette recorders and rental DVDs and video tapes.

Category F: 50% per annum\*

Pinball machines, rental tuxedos, rental uniforms, video games.

Category G: 5% per annum\*\*\*

Boats, ships, vessels, (over 100 feet). Long-lived assets

Property determined by the Department to have an expected life in excess of 10 years at the time of acquisition shall be depreciated at an annual rate as determined by the Department.

\* Subject to a minimum assessment of 10% of the original cost.

\*\* Subject to a minimum assessment of 5% of the original cost.

\*\*\*Subject to a minimum assessment of 25% of the original cost

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## ADDITIONAL INFORMATION

### TRANSFER OF PROPERTY

If a business transfers, sells, or disposes of all personal property on or after January 1, but before July 1, the Department must be notified in writing on or before October 1

1. The notification must contain an itemized description of the property involved, the date and manner of transfer, the name(s) and address of the new owner(s) of the property, the consideration received, and a copy of the sales agreement (if available). Upon proper notification and compliance with MD Code, Tax Property Article § 10- 402, the assessment shall be transferred to the new owner(s). See **Form 21 as you may be required to complete and submit it to the Department.**

### OUT OF BUSINESS

If a business discontinues operations or goes out of business prior to January 1, and has not filed Articles of Dissolution (Domestic Corporations), an Application for Termination (Foreign Corporations), a Certificate of Cancellation (LLC) or a Withdrawal Notice (LLP, LP) with the Department's Charter Division, a return or letter of explanation detailing the date the business ceased operations and what happened to the property must be filed. **Failure to provide this information may result in an estimated assessment being made against the business and the business not having good standing status.**

Businesses that have not filed Articles of Dissolution, an Application for Termination, a Certificate of Cancellation or a Withdrawal Notice are legally active until they do so, or until their charters are forfeited (Domestic Corporations), or their authority to do business is forfeited (Foreign Corporations, LLCs, LLPs, LPs, statutory trusts (formerly business trusts), and REITs). See website **Charter Business Services** for frequently asked questions.

**Please note that there are jurisdictions that will issue estimated business personal property tax bills if there is no indication that a business closed properly. The bills are not based on any assessment action taken by SDAT.**

### AUDIT OF RETURN

All personal property assessments, and any information, and figures reported on the personal property return, accompanying schedules and related documents may be subject to audit. As a result of such audits, the Department may issue corrected assessments.

### AMENDED TAX RETURNS

Amended Business Personal Property Tax Returns can be filed to correct reporting errors or claim a missed exemption (except for missed manufacturing exemptions) within 3 years of the April 15th date that the return was originally due. Amended returns must be accompanied by information explaining why the personal property tax return is being amended and reconciling the differences with the original tax return. Please write **AMENDED** across the top of page 1 and in the **REMARKS** section, along with a brief explanation for the amended personal property tax return. You may also wish to provide additional detail for an amended return by making use of the Form SD1 and providing additional information from other tax forms filed with the Comptroller of Maryland or the IRS. Again, please **verify that your entity name and Department ID number figure prominently**. Do not send a filing fee with an amended tax return. Amended tax returns should be mailed to:

**Maryland Department of Assessments and Taxation, Business Personal Property Division  
301 W. Preston Street Baltimore, Maryland 21201-2395**

### EXEMPTIONS

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Personal Property Tax Exemptions provided by statute shall be strictly construed. Before an exemption can be obtained, the taxpayer must show affirmatively that the exemption is clearly allowed.

Businesses may file amended returns to correct reporting errors or claim missed exemptions (except for missed manufacturing exemptions) within three years of the April 15th date that the return was originally due. The following are examples of two of the more common personal property tax exemptions. Manufacturing and Research and Development, Tax Property Article § 7-225, basis for the exemption is the operation.

For manufacturing exemption requests, an application must be submitted on or before September 1 of the assessment year in order to qualify for the current tax year. Please see [dat.maryland.gov](https://dat.maryland.gov) for the Manufacturing and R&D Exemption Application. Section 7-104 of the Tax-Property Article of the Annotated Code of Maryland has been revised to include subsection (d) that allows the owner of manufacturing personal property to file an application within 6 months after the date of the first assessment notice for a taxable year that includes the manufacturing personal property. If the application is approved, the exemption shall be granted for the taxable year. This exception to the September 1 deadline is applicable to taxable years beginning after June 30, 2009. No manufacturing exemption can be granted unless a timely application is filed.

Once the exemption is granted to an entity, no additional manufacturing applications are required in subsequent years. Manufacturing assets acquired after the exemption is granted will need to be described as well as the role the assets play in the manufacturing process. If this information is not provided, the assets will likely be subject to assessment.

It will be necessary to provide the letter from the Department granting your entity the **Manufacturing/R&D Exemption**, to any companies that lease manufacturing equipment to your entity so that the leased equipment can qualify for the exemption. The law specifically includes the following activities as part of the manufacturing process: (1) the identification, design or genetic engineering of biological materials for research or manufacture; and (2) the design, development or creation of computer software for sale, lease or license.

**Other personal property assessment exemptions:** All personal property **owned** by certain organizations, including religious groups, government, non-profit hospitals, cemetery and mausoleum companies, and certain other organizations, or groups which meet certain "strict use" criteria is exempt. These are referred to as exempt organizations and are fully exempt throughout Maryland from any assessment and taxation. In section VI, please indicate the correct exemption claimed; or in Other, please provide a brief explanation or reason for the exemption.

Charitable or Educational Purposes, Tax-Property Article § 7-202, exemption from assessment is based on the property owned by the charitable or educational institution.

Non-stock educational or charitable exemptions are also obtained by filing an application. An organization must submit written information detailing its operation in the form of the Department's Charitable Application.

If the organization is required to file an **IRS Form 990**, it should be included with the application. Also, submit a copy of the 501(c)(3) certification from the IRS. Please note that because the laws differ, organizations granted exempt status by the Internal Revenue Service are not necessarily exempt from personal property taxation in Maryland. The exemption applies to the assessment.

Entities that are granted an exemption under Tax Property Article 7-202, are still required to file the Form 1.

Exemption applications may be emailed to [sdatt.ppaudit@maryland.gov](mailto:sdatt.ppaudit@maryland.gov).

In addition, State law requires that certain types of personal property be fully exempt from assessment and taxation throughout Maryland. These include aircraft, farming implements, residential (non-business) property, most registered vehicles, boats not more than 100 feet in length, customized computer software, intangible personal property (e.g., stocks, bonds, patents, goodwill, trademarks, etc.)

Full or partial exemptions may apply depending on the location of the property for:  
manufacturing/R&D machinery and equipment, manufacturing/R&D inventory and commercial



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inventory. Visit the Department's website for a Tax Property Article § 7-245

A person's (any business entity's) personal property is not subject to valuation or to property tax if ALL of the person's personal property statewide has a total original cost less than \$20000. This exemption shall take effect July 1, 2022, and shall be applicable to all taxable years beginning after December 31, 2021.

Additional supplemental detail-see the following documents:

Additional locations workbook

Form 21, transfer, sale or disposal of all property in Maryland. No cost to file the document but should be accompanied by sales agreement, receipts, or other documents (sales advertisement or bill of lading indicating the removal of property).

Section VI (former Form SD-1) offers detail from a balance sheet or depreciation schedule and may not apply to all entities. It may not be necessary for you to complete one. It may only be required under certain circumstances such as the following:

- Disposals and transfers Expensed and fully depreciated property
- Exempt property/Exempt organizations Amended returns

## HELPFUL LINKS

SDAT ONLINE FORMS: [dat.maryland.gov/forms](https://dat.maryland.gov/forms)

FEDERAL EMPLOYER IDENTIFICATION NUMBER LOOKUP:

[www.irs.gov/businesses/small-businesses-self-employed/employer-id-numbers](https://www.irs.gov/businesses/small-businesses-self-employed/employer-id-numbers)

FEDERAL PRINCIPAL BUSINESS CODES LOOKUP:

[www.irs.gov/pub/irs-pdf/i1040sc.pdf](https://www.irs.gov/pub/irs-pdf/i1040sc.pdf)

(See pages C-16 and C-17 of IRS Publication Schedule C Instructions)

MARYLAND DEPARTMENT ID NUMBER SEARCH: [egov.maryland.gov/BusinessExpress/EntitySearch](https://egov.maryland.gov/BusinessExpress/EntitySearch)

REQUEST A PERSONAL PROPERTY EXTENSION: [pprextensions.dat.maryland.gov](https://pprextensions.dat.maryland.gov)

FILE CURRENT & PRIOR YEARS BUSINESS PERSONAL PROPERTY RETURNS ONLINE:

- To use this system you must create an account at [egov.maryland.gov/BusinessExpress](https://egov.maryland.gov/BusinessExpress)
- Check "Yes" if the business has or is required to have a Trader's License (sometimes called a business license) issued by the Circuit Court for the county or counties in which the business has locations.
- "If you are unsure of whether this applies to you, please contact your county's Clerk of the Court at [www.courts.state.md.us/pia/clerks](https://www.courts.state.md.us/pia/clerks). Maryland Annotated Code, Business Regulation Article §17-1808 allows counties and municipalities to adopt a Uniform Trader's License Fee."

Tax Property Article § 7-245

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### Mailing Address:

Mail the completed Business Entity Annual Report Form 1  
AND any required payment to:

SDAT Business Personal Property  
PO Box 17052  
Baltimore, Maryland 21297-1052

Amended Business Entity Annual Report Form 1:

SDAT Amended Return

# INSTRUCTIONS FOR BUSINESS ENTITY ANNUAL REPORT (FORM 1)

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Maryland Department of Assessments and Taxation, P.O. BOX 17052, BALTIMORE, MARYLAND 21297-1052

Do not send the form via email nor fax. Do not send multiple businesses in the same envelope. Mailed forms must be typed using the fillable form.  
Do not make any handwritten changes, corrections or additions to the data, or to the form after it is printed, except your original signature and date.

	301 W. Preston Street Room 801 Baltimore, Maryland 21201-2395
Any other correspondence:	SDAT 301 W. Preston Street Room 801 Baltimore, Maryland 21201-2395
Questions about the Maryland \$AVES fee waiver program should be directed to the Maryland Small Business Retirement Savings Board.	Maryland\$aves P.O. Box 534486 Pittsburgh, PA 15253-4486