



|   |
|---|
| Name as shown on Form 500 or 510                  |
|   |
| Federal Employer Identification Number (9 digits) |
|   |

Is the headquarters of the business located in Maryland?  Yes  No

Since 2000, has the business been using a sales company to conduct or report Maryland sales?  Yes  No

- 1. Income: From line 10, page 2 of Form 500, or line 2, page 1 of Form 510 1 \_\_\_\_\_
- 2. Apportionment factor, using three (3) factor formula from line 5, column 3 of the worksheet on page 2 of this form 2 \_\_\_\_\_
- 3. Multiply line 1 by line 2. 3 \_\_\_\_\_

**If filing Form 500**

- 4. Multiply line 3 by 8.25%. 4 \_\_\_\_\_

**If filing Form 510**

- 5A. Multiply line 3 by the percentage of individual nonresident ownership from line 5 of Form 510 5A \_\_\_\_\_
- 5B. Multiply line 3 by the percentage of nonresident entity ownership from line 10 of Form 510 5B \_\_\_\_\_
- 6A. Multiply line 5A by 7%. 6A \_\_\_\_\_
- 6B. Multiply line 5B by 8.25%. 6B \_\_\_\_\_
- 7. Enter the amount from line 14 of Form 500 or line 15 from Form 510 7 \_\_\_\_\_
- 8. If filing Form 500, subtract line 7 from line 4. If filing Form 510, subtract line 7 from the sum of lines 6A and 6B. 8 \_\_\_\_\_  
(The result may be positive or negative.)

|   | In Maryland | Worldwide |
|---|-------------|-----------|
| 9. Volume of sales (receipts). (See instructions.) <span style="float: right;">9</span>             | _____       | _____     |
| 10. Taxable income. (See instructions.) <span style="float: right;">10</span>                       | _____       | _____     |
| 11. Book value of plant, land, equipment. (See instructions.) <span style="float: right;">11</span> | _____       | _____     |



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| <b>COMPUTATION OF APPORTIONMENT FACTOR WORKSHEET</b><br>(Applies only to multistate corporations)  | <b>Column 1<br/>TOTALS WITHIN<br/>MARYLAND</b> | <b>Column 2<br/>TOTALS WITHIN<br/>AND WITHOUT<br/>MARYLAND</b> | <b>Column 3<br/>DECIMAL FACTOR<br/>(Column 1 ÷ Column 2<br/>rounded to six places)</b> |
|--|--|--|--|
| <b>1A. Receipts</b> a. Gross receipts or sales less returns and allowances. . .<br>b. Dividends . . . . .<br>c. Interest . . . . .<br>d. Gross rents . . . . .<br>e. Gross royalties . . . . .<br>f. Capital gain net income . . . . .<br>g. Other income (Attach schedule.) . . . . .<br>h. Total receipts (Add lines 1A(a) through 1A(g),<br>for Columns 1 and 2.) . . . . . |  |  |  |
| <b>1B. Receipts</b> Enter the same factor shown on line 1A, Column 3.<br>Disregard this line if special apportionment formula used.  |  |  |  |
| <b>2. Property</b> a. Inventory . . . . .<br>b. Machinery and equipment . . . . .<br>c. Buildings . . . . .<br>d. Land . . . . .<br>e. Other tangible assets (Attach schedule.) . . . . .<br>f. Rent expense capitalized (Multiplied by eight.) . . . . .<br>g. Total property (Add lines 2a through 2f,<br>for Columns 1 and 2.) . . . . .                                    |  |  |  |
| <b>3. Payroll</b> a. Compensation of officers . . . . .<br>b. Other salaries and wages . . . . .<br>c. Total payroll (Add lines 3a and 3b, for Columns 1 and 2.) . . . . .   |  |  |  |
| <b>4. Total of factors</b> (Add entries in Column 3.) . . . . .  |  |  |  |
| <b>5. Maryland apportionment factor</b> Divide line 4 by four for three-factor formula, or by the number of factors<br>used if special apportionment formula required. (If factor is zero, enter 000001 on line 2, page 1.) . . . . .  |  |  |  |

**Purpose of Form**

Under the Tax Reform Act of 2007, as amended by Chapter 177/178 (Senate Bill 444/House Bill 664) of the 2008 regular session of the General Assembly, the Comptroller of Maryland is required to report to the General Assembly each manufacturing corporation that has more than 25 employees and apportions its income under the single sales factor. These corporations should complete Form 500MC which serves to provide the comparison between using a single-factor apportionment formula and the three-factor formula that was required prior to January 1, 2001, as described in statute and regulation.

Additional information on the Tax Reform Act of 2007 may be found at [www.marylandtaxes.com/reporting](http://www.marylandtaxes.com/reporting). Our corporate information reporting hot line is 410-767-3015 (toll-free 866-588-2086).

**General Instructions**

Multistate manufacturing corporations are required to use a single-factor apportionment formula based on receipts. If the corporation has more than 25 employees, Form 500MC also must be filed.

Complete the worksheet above using the standard three-factor formula. See instructions for completing Schedule A for Forms 500 or 510. Submit the completed 500MC form with the income tax return.

**Specific Instructions**

Enter the identifying information at the top of Form 500MC, and then answer the two questions that follow, using the check boxes provided.

**Lines 1 through 8.**

Instructions for each of these lines are provided on page 1 of Form 500MC.

**Line 9. Volume of sales (receipts).**

Enter the amount from line 1A(a), page 3 of Form 500 or page 2 of Form 510. Enter the amount from Column 1 for "In Maryland" and from Column 2 for "Worldwide."

**Line 10. Taxable income.**

For Form 500, enter the amount from line 13, page 1 for "In Maryland" and from line 1a, page 1 for "Worldwide." For Form 510, enter the amount from line 4, page 1 for "In Maryland" and line 2, page 1 for "Worldwide."

**Line 11. Book value of plant, land and equipment.**

Enter the book value of your plant, land and equipment in Maryland and worldwide as they are valued at the end of the tax year.