



22600D049

For the calendar YEAR BEGINNING January 1, 2022, ENDING December 31, 2022.

Federal Employer Identification Number or SSN (9 digits) Check here if this is a Social Security Number

Name _____

Current Mailing Address (PO Box, number, street and apt. no) _____

Current Mailing Address Line 2 (Apt No., Suite No., Floor No.) _____

City or Town _____ State _____ ZIP Code + 4 _____

Foreign Country Name _____ Foreign Province/State/County _____

Foreign Postal Code _____

For Office Use Only

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Print Using Blue or Black Ink Only

USE THIS FORM TO REMIT ANY ESTIMATED PAYMENT DUE AT THIS TIME. IF FORMS ARE NEEDED TO MAKE ADDITIONAL INSTALLMENTS OF THE CURRENT TAX YEAR, SEE THE INSTRUCTIONS FOR MORE INFORMATION.

IMPORTANT: Review the instructions before completing this form. If you are using this form for subsequent estimated payments, you do not need to complete this worksheet if you previously have calculated the amount you need to pay each quarter.

Check here if you are a first-time filer or your mailing address has changed.

STAPLE CHECK HERE

ESTIMATED TAX WORKSHEET

1. Enter the total expected annual gross revenues derived from digital advertising services for the calendar year 20221. _____ .00
 2. Maryland Apportionment Factor:
 - 2a. Number of devices that have accessed the digital advertising services from a location in the state2a. _____
 - 2b. Number of devices that have accessed the digital advertising services from any location2b. _____
 3. Divide line 2a. by line 2b. and enter here (if factor is zero, enter .000001)3. _____
 4. Enter the assessable base of digital advertising gross revenues expected for the calendar year 2022. Multiply the amount on line 1 by the factor on Line 3 and enter here4. _____ .00
 5. Estimated digital advertising gross revenues tax due for the year. Multiply the applicable tax rate _____% by the amount on line 4 and enter the result here (see Instructions).5. _____ .00
 6. Estimated tax due per quarter (line 5 divided by four).6. _____ .00
- Estimated tax paid for 2022 with this declaration ▶ \$ _____ .00**

Make checks payable to and mail to:

Comptroller Of Maryland
Payment Processing - Digital Advertising
PO BOX 207
Annapolis, Maryland 21404-0207

(Write Your FEIN/SSN on Check Using Blue or Black Ink.)

Purpose of Form This form is used by a person to declare and remit estimated tax on gross revenues derived from digital advertising services in the State.

Persons expected to be subject to estimated tax requirements should use Form 600D to remit any payment due.

General Requirements Every person that reasonably expects its Maryland gross revenues attributable to digital advertising services to exceed \$1,000,000 for the calendar year must make estimated digital advertising gross revenues tax payments. The total estimated tax payments for the year must be at least 90% of the tax developed for the current calendar year or 110% of the tax that was developed for the prior calendar year to avoid interest and/or penalty.

At least 25% of the total estimated tax must be remitted by each of the installment due dates. The annualization method for calculating estimated tax is not permitted.

In the case of a short tax period, the total estimated tax payment required is the same as for a regular tax year: 90% of the tax developed for the current (short) calendar year tax or 110% of the tax that was developed for the prior calendar year tax. The minimum estimated tax for each of the installment due dates is the total estimated tax required divided by the number of installment due dates occurring during the short tax year. However, if the person has a short tax period of less than 4 months, it does not have to pay estimated tax or file Form 600D.

Maryland law provides for the accrual of interest and imposition of penalty for failure to pay any tax when due.

If it is necessary to amend the estimate, recalculate the amount of estimated tax required using the estimated tax worksheet provided. Adjust the amount of the next installment to reflect any previous underpayment or overpayment. The remaining installments must be at least 25% of the amended estimated tax due for the year.

SPECIFIC INSTRUCTIONS

Name and Other Information Type or print the name in the designated area. Enter the Federal Employer Identification Number (FEIN) or check the box if the person is using a social security number (SSN). If a FEIN has not been secured, enter "APPLIED FOR" followed by the date of application. If a FEIN has not been applied for, do so immediately.

If payor is a corporation, enter the name exactly as specified in the Articles of Incorporation, or as amended, and continue with any "Trading As" (T/A) name if applicable.

Tax Year A person must use the calendar year for the beginning and ending dates.

LINE 1 Enter the total expected annual gross revenues derived from digital advertising services for calendar year 2022.

LINE 2 The Maryland apportionment factor shall be developed as a fraction, where the numerator is the number of devices that have accessed the digital advertising services from a location in the State, and the denominator is the number of devices that have accessed the digital advertising services from any location.

LINE 3 Enter the calculated factor on this line.

LINE 4 Enter the assessable base of digital advertising gross revenues expected to be derived from the State for the calendar year 2022 by multiplying the amount on line 1 by the factor on line 3.

Line 5 Tax Rate Enter the applicable tax rate as a percentage on the line provided (see below for rates.) Multiply the applicable tax rate by the assessable base amount on Line 4 and enter the result on Line 5.

- 2.5% for expected global annual gross revenues from \$100,000,000 to \$1,000,000,000.
- 5% for expected global annual gross revenues from \$1,000,000,001 to \$5,000,000,000.
- 7.5% for expected global annual gross revenues from \$5,000,000,001 to \$15,000,000,000; and
- 10% for expected global annual gross revenues are more than \$15,000,000,000.

LINE 6 Estimated tax due per quarter - Divide the amount on line 5 by four (4).

When to File

- First Quarter - April 15, 2022
- Second Quarter - June 15, 2022
- Third Quarter - September 15, 2022
- Fourth Quarter - January 15, 2023

Payment Instructions Enter the amount of estimated tax paid in the space provided. Include a check or money order made payable to Comptroller of Maryland. All payments must indicate the FEIN or SNN, and type of tax. **DO NOT SEND CASH. If the amount of estimated tax due exceeds \$10,000.00, electronic payment by ACH is required.** For information on how to make electronic payment by ACH, visit <https://www.marylandtaxes.gov/business/tax-compliance/EFT-payments.php>

Mailing Instructions Write your Federal Employer Identification Number or SSN on check using blue or black ink. Mail payment and completed Form 600D to:

**Comptroller of Maryland
Payment Processing - Digital Advertising
PO Box 207
Annapolis, MD 21404-0207**