

STATE OF MARYLAND
DEPARTMENT OF ASSESSMENTS AND TAXATION
PERSONAL PROPERTY DIVISION
301 West Preston Street, Room 801
Baltimore, Maryland 21201-2395
www.dat.state.md.us

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DEPT. OF ASSESSMENTS
AND TAXATION

STATE OF MARYLAND
DEPARTMENT OF ASSESSMENTS AND TAXATION
PERSONAL PROPERTY DIVISION

2010

PERSONAL PROPERTY
RETURN OF

DOMESTIC & FOREIGN

- **CORPORATIONS**
- **LIMITED LIABILITY COMPANIES**
- **LIMITED LIABILITY PARTNERSHIPS**
 - **LIMITED PARTNERSHIPS**
 - **BUSINESS TRUSTS**
- **REAL ESTATE INVESTMENT TRUSTS**

IMPORTANT TAX DOCUMENT

AT3-01B



Visit our Department's website for automated extension requests, recent announcements, forms, brochures and other information at:

www.dat.state.md.us

Search the Department's database for personal property and charter information on all business entities.

Important phone numbers:



Forms:

410-767-1180

Personal Property information:

410-767-1170

Charter information:

410-767-1330

Toll free (within Maryland):

888-246-5941

MAILING INSTRUCTIONS

Use the address below for:

- originally filed 2010 personal property returns.
- originally filed prior year returns.

State of Maryland
Department of Assessments & Taxation
Personal Property Division
PO Box 17052
Baltimore MD 21297-1052

- Do not send Certified Mail to this PO Box.
See box at right.

Use the address below for:

- US Postal Service Certified Mail.
- all overnight delivery service mail.
- amended returns, correspondence, appeals, applications, etc.
- late filing penalty payments.

State of Maryland
Department of Assessments & Taxation
Personal Property Division
301 W Preston St
Baltimore MD 21201-2395

RULES FOR 2010 PERSONAL PROPERTY EXTENSIONS

An extension allows a business to file a personal property return on or before June 15, 2010 without incurring a late filing penalty. The two options for requesting an extension are via the Internet or by paper document.

1) Internet extension requests via the Department's website are available from February 1, 2010 through April 15, 2010 and are free of charge. This option offers accurate Department ID# look-up, verification of previously submitted extensions, printed confirmation lists and confirmation numbers, and recall lists by last year's confirmation number. Please visit our website at www.dat.state.md.us and click on "Filing Extension" underneath "What's New" any time on or after February 1, 2010.

2) Extension requests submitted via paper documents must be postmarked or received by SDAT **on or before March 15, 2010** and require a **\$20 non-refundable processing fee** for **each** entity. If using this method, businesses should use the Department's extension request Form AT3-71 to help ensure that complete and accurate information is submitted. It is available on our website and through our forms request phone line (410-767-1180). Businesses and preparers must retain copies of all request forms and cancelled checks used to pay for paper extensions in the event of a discrepancy between the entity's and the Department's records.

3) Extension requests via fax or telephone are no longer available.

THIS BOOKLET CONTAINS:

- PERSONAL PROPERTY RETURN
- COMBINATION FORM 4A (BALANCE SHEET), 4B (DEPRECIATION SCHEDULE), 4C (DISPOSAL AND TRANSFER RECONCILIATION)
- GENERAL AND SPECIFIC INSTRUCTIONS
- RETURN ENVELOPE

Personal Property Return
As of January 1, 2010
Due April 15, 2010

2010

Form 1
Page 1 of 4

CHECK ONE	Type of Business	ID # Prefix	Filing Fee	Type of Business	ID # Prefix	Filing Fee
	<input type="checkbox"/>	Domestic Stock Corporation (D)	(D)	\$300	<input type="checkbox"/>	Domestic Limited Liability Company (W)
<input type="checkbox"/>	Foreign Stock Corporation (F)	(F)	\$300	<input type="checkbox"/>	Foreign Limited Liability Company (Z)	\$300
<input type="checkbox"/>	Domestic Non-Stock Corporation (D)	(D)	- 0 -	<input type="checkbox"/>	Domestic Limited Partnership (M)	\$300
<input type="checkbox"/>	Foreign Non-Stock Corporation (F)	(F)	- 0 -	<input type="checkbox"/>	Foreign Limited Partnership (P)	\$300
<input type="checkbox"/>	Foreign Insurance Corporation (F)	(F)	\$300	<input type="checkbox"/>	Domestic Limited Liability Partnership (A)	\$300
<input type="checkbox"/>	Foreign Interstate Corporation (F)	(F)	- 0 -	<input type="checkbox"/>	Foreign Limited Liability Partnership (E)	\$300
<input type="checkbox"/>	SDAT Certified Family Farm (A,D,M,W)	(A,D,M,W)	\$100	<input type="checkbox"/>	Business Trust (B)	\$300
				<input type="checkbox"/>	Real Estate Investment Trust (D)	\$300

Date Received
 by Department

Make Address Corrections Here →

Name of Business _____
 Mailing Address _____

Check here if this is a change of address

Type or Print
 Department ID Number Here

DEPARTMENT ID NUMBER ID# PREFIX <input type="checkbox"/>		FEDERAL EMPLOYER IDENTIFICATION NUMBER	
DATE OF INCORPORATION OR FORMATION	STATE OF INCORPORATION OR FORMATION	FEDERAL PRINCIPAL BUSINESS CODE	
TRADING AS NAME		<input type="checkbox"/> Check here if you use a preparer and do not want personal property forms mailed to you next year.	

ID # PREFIX

DETACH TOGETHER PAGES 1-4 AT PERFORATION
 INCLUDE DEPARTMENT ID NUMBER ON CHECK

PLEASE STAPLE CHECK HERE

SECTION I

A. Is any business conducted in Maryland? _____ Date began: _____
 (Yes or No)

B. Nature of business conducted in Maryland: _____

C. Does the business own, lease or use personal property located in Maryland? _____ If No, skip SECTION II.
 (Yes or No)

ONLY CORPORATIONS COMPLETE ITEM D

D. Names and addresses of officers and names of directors (type or print):

OFFICERS	
Names	Addresses
President _____	_____
Vice-President _____	_____
Secretary _____	_____
Treasurer _____	_____

DIRECTORS	
Names	Names
_____	_____
_____	_____
_____	_____
_____	_____

BUSINESS TANGIBLE PERSONAL PROPERTY LOCATED IN MARYLAND

EACH QUESTION MUST BE ANSWERED—SEE INSTRUCTIONS

ROUND CENTS TO THE NEAREST WHOLE DOLLAR

2010

Form 1
continued
Page 2 of 4

SECTION II

A. IMPORTANT: Show exact location of all personal property owned and used in the State of Maryland, including county, town, and street address (PO Boxes are not acceptable). This assures proper distribution of assessments. If property is located in two or more jurisdictions, provide breakdown by locations by completing additional copies of Section II for each location.

(County)

(Address, Number and Street)
 (Zip Code)

(Incorporated Town)

Is the property located inside the limits of an incorporated town? _____
(Yes or No)

Note: If all of the personal property of this business is located entirely in the following exempt counties: Frederick, Garrett, Kent, Queen Anne's, or Talbot, you may be eligible to skip the remainder of Section II. Refer to Specific Instructions, Section II, A for more information.

① **Furniture, fixtures, tools, machinery and equipment not used for manufacturing or research and development.** State the original cost of the property by year of acquisition and category of property as described in the Depreciation Rate Chart on page 4. Include all fully depreciated property and property expensed under IRS rules.

Columns B through G require an explanation of the type of property being reported. Use the lines provided below. If additional space is needed, provide a supplemental schedule. Failure to explain the type of property will result in the property being treated as Category A property (see instructions for example). **Refer to the 2010 Depreciation Rate Chart on page 4 for computer equipment rates for categories B and D.**

ORIGINAL COST BY YEAR OF ACQUISITION								TOTAL COST
	A	SPECIAL DEPRECIATION RATES (SEE PAGE 4)						
		B	C	D	E	F	G	
2009								
2008								
2007								
2006								
2005								
2004								
2003								
2002 and prior								
TOTAL COST COLUMNS A-G →								

DESCRIBE **B** through **G** PROPERTY HERE:

② **Commercial Inventory.** Furnish an average of 12 monthly inventory values taken in Maryland during 2009 at cost or market value of merchandise and stock in trade. Include products manufactured by the business and held for retail sale and inventory held on consignment. (Do not include raw materials or supplies used in manufacturing.) Note: LIFO prohibited in computing inventory value.

Average Commercial Inventory
\$ _____

Furnish from the latest Maryland Income Tax return:
 Opening Inventory - date _____ amount \$ _____
 Closing Inventory - date _____ amount \$ _____

Note: Businesses that need a Trader's License must report commercial inventory here.

③ **Supplies.** Furnish the average cost of consumable items not held for sale (e.g., contractor's supplies, office supplies, etc.).

Average Cost
\$ _____

④ **Manufacturing/Research and Development (R&D) Inventory.** Furnish an average of 12 monthly inventory values taken in Maryland during 2009 at cost or market value of raw materials, supplies, goods in process and finished products used in and resulting from manufacturing/R&D by the business. (Do not include manufactured products held for retail sale.)

Average Manufacturing/R&D Inventory
\$ _____

Furnish from the latest Maryland Income Tax return:
 Opening Inventory - date _____ amount \$ _____
 Closing Inventory - date _____ amount \$ _____

5 Tools, machinery and equipment used for manufacturing or research and development: State the original cost of the property by year of acquisition. Include all fully depreciated property and property expensed under IRS rules. If this business is engaged in manufacturing / R&D, and is claiming such an exemption for the first time, a manufacturing / R&D exemption application must be submitted on or before September 1, 2010 before an exemption can be granted. See instruction 11 for exception. Contact the Department or visit www.dat.state.md.us for an application.

If the property is located in a taxable jurisdiction, a detailed schedule by depreciation category should be included to take advantage of higher depreciation allowances.

Table with 4 columns: Year (2009, 2008, 2007, 2006), Description (2005, 2004, 2003, 2002 and prior), and empty cells for cost.

TOTAL COST \$ []

6 Vehicles with Interchangeable Registration (dealer, recycler, finance company, special mobile equipment, and transporter plates) and unregistered vehicles should be reported here. See specific instructions.

Table with 4 columns: Year (2009, 2008), Description (2007, 2006 and prior), and empty cells for cost.

TOTAL COST \$ []

7 Non-farming livestock \$ [] (Book Value) \$ [] (Market Value)

8 Other personal property Total Cost \$ []
File separate schedule giving a description of property, original cost and the date of acquisition.

9 Property owned by others and used or held by the business as lessee or otherwise Total Cost \$ []
File separate schedule showing names and addresses of owners, lease number, description of property, installation date and separate cost in each case.

10 Property owned by the business but used or held by others as lessee or otherwise Total Cost \$ []
File separate schedule showing names and addresses of lessees, lease number, description of property, installation date and original cost by year of acquisition for each location. Schedule should group leases by county where the property is located. Manufacturer lessors should submit the retail selling price of the property not the manufacturing cost.

SECTION III This Section must be completed.

A. Total Gross Sales, or amount of business transacted during 2009 in Maryland: \$ []
If the business has sales in Maryland and does not report any personal property, explain how the business is conducted without personal property. If the business is using the personal property of another business, provide the name and address of that business.

B. If the business operates on a fiscal year, state beginning and ending dates: []

C. If this is the business' first Maryland personal property return, state whether or not it succeeds an established business and give name: []

D. Does the business own any fully depreciated and/or expensed personal property located in Maryland? [] yes [] no
If yes, is that property reported on this return? [] yes [] no

E. Does the submitted balance sheet or depreciation schedule reflect personal property located outside of Maryland? [] yes [] no
If yes, reconcile it with this return.

F. Has the business disposed of assets or transferred assets in or out of Maryland during 2009? [] yes [] no If yes, complete Form 4C (Disposal and Transfer Reconciliation).

PLEASE READ IMPORTANT REMINDERS ON PAGE 4 BEFORE SIGNING

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.

NAME OF FIRM, OTHER THAN TAXPAYER, PREPARING THIS RETURN

PRINT OR TYPE NAME OF CORPORATE OFFICER OR PRINCIPAL OF OTHER ENTITY TITLE

X SIGNATURE OF PREPARER DATE

X SIGNATURE OF CORPORATE OFFICER OR PRINCIPAL DATE

() PREPARER'S PHONE NUMBER E-MAIL ADDRESS

() BUSINESS PHONE NUMBER E-MAIL ADDRESS

MAILING INSTRUCTIONS

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- originally filed 2010 personal property returns.
- originally filed prior year returns.

**State of Maryland
Department of Assessments & Taxation
Personal Property Division
PO Box 17052
Baltimore, Maryland 21297-1052**

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See box at right.

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**State of Maryland
Department of Assessments & Taxation
Personal Property Division
301 W Preston St
Baltimore, Maryland 21201-2395**

2010

Form 1
continued
Page 4 of 4

IMPORTANT REMINDERS

- Rules for 2010 personal property extensions:
Internet extension requests are due by April 15, 2010 and are free of charge.
Paper extension requests are due on or before March 15, 2010 and require a \$20 processing fee for each entity.
- **The annual report filing fee is \$300 for most legal entities. Be sure to enclose the correct fee with the Form 1.**
- **Manufacturing/R&D application deadline is September 1, 2010. Exception for tax years beginning after June 30, 2009 - an exemption application may be filed within 6 months after the date of the first assessment notice for the taxable year that includes the manufacturing personal property. See instruction 11 for more information.** A manufacturing exemption cannot be granted unless a timely application is filed. Once filed, no additional applications are required in subsequent years.
- Entities requesting a revised assessment due to other **missed exemptions** (vehicles, software, charitable organizations, etc.) must file that request within three years of the April 15th date the return was originally due.
- Do not prepay late filing penalties or pay personal property taxes to this Department.
- Business entities that require a Trader's License must report commercial inventory on line item ②.
- This return must be accompanied by Form 4A (Balance Sheet) or latest available balance sheet, and Form 4B (Depreciation Schedule), unless the business does not own any personal property in Maryland. All information on pages 2 and 3 of this report and supporting schedules are held confidential by the Department and are not available for public inspection. Page 1 is public record (Tax-Property Article 2-212).
- If you discontinued business prior to January 1, 2010, notify the Department immediately, stating to whom and the date all personal property was sold. If the business is sold on or after January 1, 2010 and before July 1, 2010, submit statement of sale, including value of personal property, date of sale, name and address of the buyer on or before October 1, 2010.
- File the pre-addressed return to ensure proper posting to your account.
- This return must be signed by an officer or principal of the business.
- Make check for filing fee payable to Department of Assessments and Taxation. Place the Department ID number on the check.
- Place the Department ID number on page 1 if the pre-addressed return is not used.

LATE FILING PENALTY

DO NOT PAY PENALTIES AT TIME OF FILING RETURN

- A business which files an annual return postmarked after the due date of April 15, 2010 will receive an initial penalty of 1/10 of one percent of the county assessment, plus interest at the rate of two percent of the initial penalty amount for each 30 days or part thereof that the return is late.
- Businesses which fail to file this report will receive estimated assessments which will be twice the estimated value of the personal property owned.

DEPRECIATION RATE CHART FOR 2010 RETURNS

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*

Autos (unlicensed), 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 theatre equipment, photocopy equipment, radio and T.V. transmitting equipment, rental pagers, rental soda fountain equipment, self-service laundry equipment, stevedore equipment, theatre seats, trucks (unlicensed), vending machines, x-ray equipment.

Category D: 30% per annum**

Data processing 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 25% of the original cost.

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

DATE OF ASSESSMENT NOTIFICATION

OFFICE USE ONLY

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Balance Sheet

2010

Form 4A

Name of Business _____

Department ID Number _____

	Beginning of Period		End of Period	
	month / day / year	month / day / year	month / day / year	month / day / year
	WITHIN MARYLAND	TOTAL*	WITHIN MARYLAND	TOTAL*
ASSETS				
CURRENT ASSETS				
1. Cash				
2. Marketable Securities				
3. Accounts Receivable				
4. Inventory				
5. Other Current Assets				
PROPERTY, PLANT AND EQUIPMENT				
6. Land				
7. Buildings				
8. Leasehold Improvements				
9. Equipment				
10. SUBTOTAL Property, Plant and Equipment				
11. Accumulated Depreciation				
12. Net Property, Plant and Equipment				
INTANGIBLE AND OTHER ASSETS				
13. Intangible				
14. Other (provide schedule)				
15. TOTAL ASSETS				
LIABILITIES AND EQUITY				
CURRENT LIABILITIES				
16. Accounts Payable				
17. Other Current Liabilities				
LONG TERM LIABILITIES AND EQUITY				
18. Mortgage, Notes, Bonds Payable				
19. Other Long Term Liabilities				
20. Capital Stock				
21. Paid in or Capital Surplus				
22. Retained Earnings				
23. Other				
24. TOTAL LIABILITIES AND EQUITY				

*Omit TOTAL columns when all assets are located in Maryland.

Depreciation Schedule

2010

Form 4B & 4C

PROPERTY IN MARYLAND AS OF _____ / _____ / _____

	TOTAL COST	DEPRECIATION THIS YEAR	ACCUMULATED DEPRECIATION	BOOK VALUE
1. Land				
2. Building				
3. Leasehold Improvements				
4. Transportation Equipment (Registered) ^A				
5. Transportation Equipment (Not Registered and Interchangeable Registrations)				
6. Furniture & Fixtures				
7. Machinery & Equipment				
8. Other (Specify)				
9. Totals: ^B				
10. Expensed Property (Not Reported on Depreciation Schedule) ^C				
11. Exempt Personal Property ^D (Included in line 9 above and not reported on the return.)				

<u>Type of Organization</u>	EXEMPTION CLAIMED	<u>Type of Property</u>
<input type="checkbox"/> Charitable <input type="checkbox"/> Religious <input type="checkbox"/> Educational <input type="checkbox"/> Veterans <input type="checkbox"/> Other _____ <div style="text-align: center; font-size: small;">SPECIFY</div>	<input type="checkbox"/> Vehicles (Registered) <input type="checkbox"/> Aircraft <input type="checkbox"/> Other _____ <div style="text-align: center; font-size: small;">SPECIFY</div>	<input type="checkbox"/> Vessels (under 100 ft.) <input type="checkbox"/> Farming Implements (Farmers Only) <div style="text-align: center; font-size: small;">SPECIFY</div>

- A. Vehicles with Interchangeable Registrations (dealer, recycler, finance company, special mobile equipment, and transporter plates) are to be reported on line 5.
- B. Total line must equal Line 10 on the Balance Sheet Form 4A.
- C. Include all expensed property located in Maryland not reported on the Depreciation Schedule Form 4B.
- D. If exempt property is owned check the appropriate boxes under line 11. Exempt organizations need to provide written justification for the claimed exemption with the return. Organizations required to file IRS Form 990 should also submit a copy of the latest available filing.

DISPOSAL AND TRANSFER RECONCILIATION

	BALANCE 1/1/2009	TRANSFERS IN DURING 2009	2009 ACQUISITIONS	TRANSFERS OUT & DISPOSALS*	BALANCE 1/1/2010
1. Furniture, Fixtures, Tools Machinery and Equipment					
2. Motor Vehicles					
3. Manufacturing/R&D Equip.					
4. Leased Property					
5. Totals					

This section must be completed by those businesses which transferred or disposed of personal property located in Maryland during 2009. Property "Transferred In" from locations outside Maryland, property acquired and property "Disposed Of" or "Transferred Out" during 2009 must be reported above and reconciled with the totals from last year's return.

*If transfers out and disposals made during 2009 are more than \$200,000 or greater than 50% of the total property reported as of 1/1/2009, complete the information below.

TRANSFERS	Date of transfer:	Location where transferred?	
		City:	State:
DISPOSALS	Date of disposal:	Manner of disposal? (sale, junked, donation, etc.)	Name of buyer? (For Sales Only)



Instructions for 2010 Form 1 Personal Property Return

2010

General Information and Requirements

State of Maryland • Department of Assessments and Taxation • Personal Property Division • 301 West Preston Street, Room 801 • Baltimore, Maryland 21201-2395

1) WHO MUST FILE A RETURN

A Maryland personal property return (Form 1) must be filed by all businesses that are incorporated, qualified or registered to do business in the State of Maryland as of January 1, 2010. This includes corporations, limited liability partnerships (LLP), limited liability companies (LLC), limited partnerships (LP), business trusts, and real estate investment trusts (REIT). This return is required even if the business owns no property in the State or has not conducted any business activity during the year. A business which fails to file this return will receive an estimated assessment which will be twice the estimated value of the personal property owned. In addition, failure to file will result in forfeiture of the charter of a domestic corporation or forfeiture of the right to do business in the State of a foreign corporation, LLC, LLP, LP, business trust, or REIT.

A domestic corporation is organized and exists under the laws of the State of Maryland. A foreign corporation is one incorporated outside the State of Maryland and qualified or registered to do business in the State. A limited liability partnership is an entity that has filed a certificate of limited liability partnership. A limited liability company is an entity that has filed Articles of Organization. A limited partnership is an entity that has filed a certificate of limited partnership. A business trust is an entity that has filed a certificate of trust. A real estate investment trust is an entity that has filed a declaration of trust. Churches that are incorporated need only complete page 1 and the signature section on page 3.

2) WHEN AND WHERE TO FILE

At the beginning of each year, the Department mails a personal property return to all active businesses on record. If the business does not receive a return, it is still responsible for obtaining and filing a return on time. The due date for filing is April 15, 2010. Originally filed 2010 returns are to be sent to the:

State of Maryland
Department of Assessments and Taxation
Personal Property Division
PO Box 17052
Baltimore, Maryland 21297-1052

For all other mail, including Certified Mail, see mailing instructions on page 4 of Form 1.

3) EXTENSION OF TIME TO FILE

The Department may grant a 2 month extension to file the return. To request an internet extension go to: www.dat.state.md.us and click on: 1) Businesses, 2) Personal Property Information and Forms, and 3) Filing Extension. This option is free of charge and offers Department ID look-up, extension verification, confirmation numbers and recall lists by last year's confirmation number. Always print and keep a copy of the confirmation number. The Department will automatically accept it as evidence of a valid approved extension in case there is ever a problem. When you file for an extension via our website, do **NOT** also submit a paper extension request. This system is available 24 hours a day, 7 days a week beginning February 1, 2010 through April 15, 2010. Please file early to avoid possible delays due to the heavy usage of this system which occurs in the last week prior to April 15th.

Extension requests submitted via paper documents must be post-marked or received by SDAT on or before March 15, 2010 and require a \$20 non-refundable processing fee for each entity. If using this method, businesses should use the Department's extension request Form AT3-71 to help ensure that complete and accurate information is submitted. Approved extensions will be recorded by the Department but will not be returned. Retain a copy of the extension request for your records. The Department ID Number must be provided to ensure proper recording of any extension request. Requests with incomplete or missing Department ID numbers will not be recorded. Do not list the business' Federal Employer Identification Number (EIN) on this form. No additional extension to file will be allowed. Extensions approved by the Internal Revenue Service or Maryland Comptroller of the Treasury for income tax returns will not be accepted.

4) NAME CHANGES

Name changes must be made by amending the business' organizing document with the Department's Charter Division.

5) MAILING ADDRESS CHANGES

Make necessary address corrections in the address area and check the address correction box on page 1 of the return.

6) FORMS/PRE-ADDRESSED RETURNS

To ensure proper posting to your account, please file the pre-addressed return. The pre-addressed return contains your Department ID number. Please use this number in all communications with the Department. This number should also appear on all checks accompanying the return.

7) ANNUAL REPORT FILING FEES

The filing fee for the privilege of maintaining a legal entity's existence in Maryland is \$300 for most legal entities. This fee is due even if the entity does not own property in the State or did not conduct any business during 2009. Checks should be made payable to the *Department of Assessments and Taxation*. Corporations not authorized to issue stock, churches and foreign interstate corporations are not required to pay a filing fee. Refer to the chart below for the proper filing fee:

Type of Business	ID # Prefix	Filing Fee Amount
Domestic Stock Corporation	(D)	\$300
Foreign Stock Corporation	(F)	\$300
Domestic Non-Stock Corporation	(D)	\$ 0
Foreign Non-Stock Corporation	(F)	\$ 0
Foreign Insurance Corporation	(F)	\$300
Foreign Interstate Corporation	(F)	\$ 0
Domestic Limited Liability Company	(W)	\$300
Foreign Limited Liability Company	(Z)	\$300
Domestic Limited Partnership	(M)	\$300
Foreign Limited Partnership	(P)	\$300
Domestic Limited Liability Partnership	(A)	\$300
Foreign Limited Liability Partnership	(E)	\$300
Business Trust	(B)	\$300
Real Estate Investment Trust	(D)	\$300
SDAT Certified Family Farm	(A,D,M,W)	\$100
Amended Returns for any of the above		\$ 0

The filing fee amount is also printed in the address area on the pre-addressed return.

The 2006 General Assembly passed legislation reducing the filing fee to \$100 for entities that qualify as a "Family Farm". In order for an entity to qualify as an SDAT Certified "Family Farm", it must be a domestic entity, declare in a charter provision to be a "Family Farm" and meet certain specific requirements found in §1-209 of the Corporations and Associations Article. Entities can qualify at the time of formation or via a charter amendment for an existing domestic entity. Please refer to the Businesses section of the Department's website for more specific information.

8) LATE FILING PENALTIES

A business which files an annual return postmarked after the due date of April 15, 2010 will receive an initial penalty of 1/10 of one percent of the county assessment, plus interest at the rate of two percent of the initial penalty amount for each thirty (30) days or part thereof that the return is late. If returns are filed late, do not prepay penalties. They will be assessed at a later date.

9) PERIOD COVERED

All returns shall cover the calendar year regardless of any fiscal year. All information required in this return shall be given as of January 1, 2010 except line items ② and ④ which refer to the twelve calendar months of 2009. This return must be accompanied by Form 4A and 4B (Balance Sheet and Depreciation Schedule) provided with the return unless the business does not own any personal property in Maryland. A substitute Balance Sheet, including Schedule L from IRS Form 1120, may be used, however Form 4B (Depreciation Schedule) must be completed. Information supplied on the second, third and fourth pages and enclosures are not open to public inspection. If the Balance Sheet reflects property outside the State of Maryland, please reconcile with the property reported on the return.

10) WHAT MUST BE REPORTED

Generally all tangible personal property owned, leased, consigned or used by the business and located within the State of Maryland on January 1, 2010 must be reported. Property not in use must still be reported. All fully depreciated and expensed personal property must also be reported. Personal property includes but is not limited to office and plant furniture, machinery, equipment, tools, furnishings, trade fixtures, inventory, and all other property not considered part of the real estate.

Personal property in this State (other than operating property of railroads and public utilities) falls into two subclasses:

Stock in business or inventory is goods held by a taxpayer for sale and goods placed on consignment to another for sale in the expectation of a quick turnover. Stock in business does not include goods manufactured by the taxpayer but held by the taxpayer for purposes other than sale or goods manufactured by the taxpayer but placed in possession and control of another as in the case of leased property. Stock in business is assessed at cost or market value whichever is lower. **LIFO** method of valuation is prohibited.

All other personal property includes all personal property other than inventory and is assessed at full cash value. Taxpayers shall report such property which has been acquired by purchase at cost in the year of acquisition. Taxpayers shall report such property which has been acquired other than by purchase (including property manufactured by the taxpayer) at what the property would have sold for in the year of acquisition. To assess "all other personal property" the Department generally applies a 10% rate of depreciation per annum to the reported property. Exceptions to the 10% rate can be found on the Depreciation Rate Chart on page four (4). Normally, property will not be depreciated below 25% of the original cost.

All questions must be answered in full unless the

business does not own, lease, or use personal property and answers Section I question C no. If the reporting taxpayer does not own the class of property covered by any question, the word "**none**" or the figure "**0**" should be written in the appropriate blank space. Estimated assessments may be issued when questions remain unanswered or the answers are incomplete or evasive. Real property is not to be reported on the return.

11) EXEMPTIONS

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.

For manufacturing exemption requests, an application must be submitted on or before September 1, 2010 or within 6 months after the date of the first assessment notice for the taxable year that includes the manufacturing personal property in order to qualify for the current tax year. 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. The 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 filed, no additional manufacturing applications are required in subsequent years.

All personal property owned by certain organizations, including religious groups, government, non-profit educational institutions, non-profit charitable organizations, 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. To obtain this type of exemption, an organization must submit written information detailing its operation. If the organization is required to file an IRS Form 990 it should be included with the written information. It should be noted that because the laws differ, organizations granted exempt status by the Internal Revenue Service are not necessarily exempt from personal property taxation in Maryland.

In addition, State law requires that certain types of personal property be fully exempt throughout Maryland from any assessment and taxation. 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.).

Businesses owning exempt personal property described in the paragraph above should report the total cost of that property on form 4B (Depreciation Schedule), line 11. Do not report this type of property on the Form 1.

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 inventory. Visit the Department's website for a complete listing of these exemptions.

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.

12) ROUNDING

Round cents to the nearest whole dollar. Fifty cents and above should be rounded to the next highest dollar.

13) AUDIT OF RETURN

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

14) TRANSFER OF PROPERTY

If a business transfers, sells, or disposes of all personal property on or after January 1, 2010 and before July 1, 2010, it must notify the Department in writing on or before October 1, 2010. The notification must contain an itemized description of the property involved, the date and manner of transfer and 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 Section 10-402 of the Tax Property Article, the assessment shall be transferred to the new owner(s).

15) OUT OF BUSINESS

If a business discontinues operations or goes "out of business" prior to January 1, 2010 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 will result in an estimated assessment being made against the business. 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, business trusts, and REITs).

16) AMENDED RETURNS

Amended returns can be filed to correct reporting errors or claim a missed exemption (except for missed manufacturing exemptions) within three years of the April 15th date that the return was originally due. Amended returns must be accompanied by information explaining why the amended return is being filed and reconciling the differences with the original return.

Write the word "AMENDED" across the top of page 1 of the return. Do not send another \$300 filing fee with an amended return.

INFORMATION AND ASSISTANCE

PERSONAL PROPERTY DIVISION

Internet Site www.dat.state.md.us
Form preparation and assessment procedures:
Corporations, LLCs, LLPs, LPs, Business Trusts, REITs (410) 767-1170
Fax (410) 333-5512
Extensions by Internet www.dat.state.md.us
E-mail Address persprop@dat.state.md.us
Toll Free within Maryland (888) 246-5941
MRS (Maryland Relay Service for speech and hearing impaired) ..1-800-735-2258 TT/VOICE

CHARTER DIVISION

Internet Site www.dat.state.md.us
Charter Information (410) 767-1330
Incorporation, Qualification, Revivals & Dissolutions (410) 767-1350
Additional Forms (410) 767-1180
Fax (410) 333-7097
E-mail Address charterhelp@dat.state.md.us
Toll Free within Maryland (888) 246-5941
MRS (Maryland Relay Service for speech and hearing impaired)1-800-735-2258 TT/VOICE

Specific Instructions - 2010 Form 1

Check the type of business entity and include the required filing fee. Complete the legal name of the business entity, mailing address, Department ID #, federal employer ID #, date and state of incorporation/formation, federal principal business code, and trading as name (if different than legal name of business).

SECTION I

- A. Answer yes if the business operates in Maryland. Provide the date business activity began.
- B. Provide a brief explanation of business activity in Maryland (e.g. restaurant, legal service, construction, etc.).
- C. Answer yes if the business owns, leases, or uses personal property relating to any business activity (including non-profit operations). Answer no if the business does not own, lease or use personal property in the state and skip Section II.

Question D refers to corporations only.

- D. List the names and addresses of the current officers and the names of the current directors.

SECTION II

A. Exact Location. Since local tax rates and exemptions differ in each county and in each incorporated town, the location of tangible personal property, including the street address, must be clearly indicated. 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. Inventory is deemed permanently located where the business is conducted. If property is located in two or more jurisdictions supply a breakdown by locations by completing additional copies of Section II for each location.

Businesses not needing a trader's license and located entirely in the exempt jurisdictions listed below may skip Section II, line items ① through ⑩ and Forms 4A, 4B, and 4C.

Frederick and Garrett Counties	Kent County	Queen Anne's County	Talbot County
The business must not be located within any town.	The business must not be located within a town except the exempt towns of Chestertown, Galena or Millington.	The business must not be located within a town except the exempt towns of Centreville or Millington.	The business must not be located within a town except the exempt town of Oxford.

EXEMPT COUNTIES AND INCORPORATED TOWNS

If you meet the above location requirements, but need a trader's license, you should complete Section II, Part A and line item ② Commercial Inventory only, and then skip to Section III.

LINE ITEM ①

Furniture, fixtures, tools, machinery and equipment not used for manufacturing or research and development.

Includes but is not limited to office furniture, fixtures and equipment, factory equipment and machinery, shelves, signs, counters, etc. (Report non-exempt vehicles on Line Item ⑥).

This form allows detailed reporting of property which falls under the different rates of depreciation. All property is to be reported under Category A unless specifically listed in another category.

Refer to the Depreciation Rate Chart on page 5 to determine where property owned by the business should be reported (see sample below). Property reported in columns B through G requires a detailed description (e.g., Column C - Vending Machines, Copiers, etc.). Failure to provide the required detail will result in the reported property being assessed at 10% rate of depreciation.

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

EXAMPLE

Property reported on this line item should be placed under the proper depreciation rate column by the year of acquisition. An example of the correct method of filling out this section is provided for reference. Property reported in categories B through G require an explanation on the lines provided below the box. If additional space is needed to show the necessary detail, attach a supplemental schedule.

	ORIGINAL COST BY YEAR OF ACQUISITION							TOTAL COST
	A	SPECIAL DEPRECIATION RATES (SEE PAGE 4)						
	B	C	D	E	F	G		
2009	1,150				12,600			13,750
2008	3,104				8,400			11,504
2007	1,500			5,261				6,761
2006								
2005			2,500					2,500
2004	9,127		500					9,627
2003								
2002 and prior								
TOTAL COST COLUMNS A-G →								44,142

DESCRIBE B THROUGH G PROPERTY HERE: Category C - 2004 Vending Machine; Category C - 2005 Copier \$2,000, Fax \$500; Category D - 2007 Personal Computer; Category E - 2009, 2008 Rental DVDs and Video Tapes

LINE ITEM ②

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 including two (2) physical inventories. Book inventories may be used for months when physical inventories were not taken. Values are to be reported at cost or market value. The LIFO method is

prohibited in computing values. If there are multiple locations of inventory in Maryland they must be reported by each location. **Business entities that need a Trader's License must report commercial inventory.**

Rental equipment including but not limited to video tapes, stereos, televisions, tools, appliances and furniture is not considered commercial inventory. These assets must be reported in Section II line item ①.

Leased property and off rent equipment are not considered commercial inventory and should be reported under Section II line item ⑩ and ⑧ respectively.

LINE ITEM ③

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

LINE ITEM ④

Manufacturing/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 under line item ②, commercial inventory. An average of twelve (12) monthly inventories should be reported including two (2) physical inventories. Book inventories may be used for months when physical inventories were not taken. Values are to be reported at cost or market value. The LIFO method is prohibited in computing values. If there are multiple locations of inventory in Maryland they must be reported by each location.

LINE ITEM ⑤

Tools, machinery and equipment used for manufacturing or research and development. Answer this question in detail even though such property may by law or resolution be exempt. Reporting property on this line item is not a substitute for a manufacturing application. If exemption is claimed for the first time, a manufacturing/research & development exemption application must be submitted **on or before September 1, 2010 or within 6 months after the date of the first assessment notice for the taxable year that includes the manufacturing personal property before the exemption can be granted.** Contact the Department or visit our web site at www.dat.state.md.us to obtain an application. This property shall be reported at original cost in the year of acquisition without deduction of depreciation, investment credit or trade-in of previously owned property. Include all fully depreciated personal property and property expensed under IRS rules.

For manufacturing the primary test for exemption requires substantially transforming, or a substantial step in the process of substantially transforming tangible personal property into a new and different article by use of labor or machinery. The term manufacturing does not include products mainly intellectual, artistic or clerical in nature, services, public utility services, or property used primarily in administration, management, sales, storage, shipping, receiving or any other non-manufacturing activity.

Research and development means basic and applied research in the sciences and engineering, and the design, development and governmentally required pre-market testing of prototypes, products, and processes. Research and development activities are exempt whether or not the company has a product for sale.

The following activities do not constitute research and development: market research; research in social sciences, psychology, or other nontechnical activities; routine product testing; service activities; sales; or research and development of a public utility.

LINE ITEM ⑥

Vehicles. Itemize motor vehicles with Interchangeable Registrations and vehicles that are unregistered. 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 of depreciation, investment credit or trade-in of previously owned property. Include all fully depreciated personal property and property expensed under IRS rules.

Vehicles registered in Maryland and classified in one of the following are exempt: Passenger cars (Class A); For hire vehicles (Class B); Funeral or ambulance vehicles (Class C); Motorcycles (Class D); Single unit, Dump, Tow, and Farm Trucks (Class E); Truck tractors (Class F); Trailers and Semi-trailers (Class G); School vehicles (Class H); Passenger buses (Class I and P); Vanpool (Class J); Farm vehicles (Class K); Historic vehicles (Class L); Multipurpose vehicles (Class M); Street rods (Class N); Limousine vehicles (Class Q); Low speed vehicles (Class R). Vehicles registered outside Maryland may be exempt. Exempt vehicles include those registered in another taxing jurisdiction and of a classification described in Title 13, Subtitle 9, Part II of the Maryland Transportation Article (Class A-R listed above). Exempt vehicles should be included on form 4B, line 11.

LINE ITEM ⑦

Non-farming livestock. Report book value and market value.

LINE ITEM 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 giving a description, the cost and the date of acquisition of the property (e.g. artwork, antiques, linen, china, silverware, etc.).

LINE ITEM 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. A separate schedule showing the names and addresses of the owners, lease numbers, description of property, location of property, installation date and separate cost of assets must be supplied. If costs are not known, supply the terms of the lease including lease payment and number of months.

LINE ITEM ⑩

Property owned by 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. 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. Schedule should group leases by county where the property is located. 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) not at the cost of manufacture. All leased property must be reported, including manufacturing equipment, and property leased to tax exempt organizations. Property in this category should be reported on Line Item ⑩ not on Line Item ①.

SECTION III

A. Total gross sales must include sales in Maryland and sales by the Maryland location to out of state purchasers

as well as transfers from the Maryland location of the reporting business to out of state locations. If the business has sales in Maryland and does not report any personal property, explain how the business is conducted without personal property. If a business shares the property of another business that reports the personal property, supply the name and address of that business.

- B. List the beginning and ending fiscal year periods.
- C. If the business had an interest in the established business, (e.g., a sole proprietor that chooses to incorporate), the property must be reported at the original cost and original date of acquisition including all fully depreciated and expensed personal property. Provide the name of the business.
- D. All fully depreciated and expensed personal property must be reported on this return.
- E. If the submitted Balance Sheet or Depreciation Schedule contains property outside the State of Maryland, reconcile it with this return.
- F. If the business has disposed of assets or transferred assets in or out of the State during 2009, complete Form 4C (Disposal and Transfer Reconciliation).

SIGNATURE AND DATE

The return must be signed by an officer of the corporation or principal of other entity. This signature must be an original not a copy. The date should reflect the date the return was signed by the officer or principal and sent to the Department. Please include requested phone number and e-mail address to assist us in resolving potential discrepancies.

DEPRECIATION RATE CHART FOR 2010 RETURNS

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*

Autos (unlicensed), 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 theatre equipment, photocopy equipment, radio and T.V. transmitting equipment, rental pagers, rental soda fountain equipment, self-service laundry equipment, stevedore equipment, theatre seats, trucks (unlicensed), vending machines, x-ray equipment.

Category D: 30% per annum**

Data processing equipment, canned software.

Category E: 33 $\frac{1}{3}$ % 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 25% of the original cost.

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

THE FOLLOWING IS A LIST OF COUNTIES AND INCORPORATED TOWNS IN MARYLAND. IF A BUSINESS OWNS PERSONAL PROPERTY IN ANY OF THESE LOCATIONS, THE LOCATIONS SHOULD BE LISTED IN SECTION II A OF FORM 1.

ALLEGANY

Barton
Cumberland
Frostburg
Lonaconing
Luke
Midland
Westernport

ANNE ARUNDEL

Annapolis
Highland Beach

BALTIMORE CITY

BALTIMORE
No incorporated cities or towns

CALVERT

Chesapeake Beach
North Beach

CAROLINE

Denton
Federalsburg
Goldsboro
Greensboro
Henderson
Hillsboro
Marydel
Preston
Ridgely
Templeville

CARROLL

Hampstead
Manchester
Mount Airy
New Windsor
Sykesville
Taneytown
Union Bridge
Westminster

CECIL

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

CHARLES

Indian Head
La Plata
Port Tobacco

DORCHESTER

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

FREDERICK

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

GARRETT

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

HARFORD

Aberdeen
Bel Air
Havre de Grace

HOWARD

No incorporated cities or towns

KENT

Betterton
Chestertown
Galena
Millington
Rock Hall

MONTGOMERY

Barnesville
Brookeville
Chevy Chase Sec. 3
Chevy Chase Sec. 5
Chevy Chase View
Chevy Chase Village
Gaithersburg
Garrett Park
Glen Echo
Kensington
Laytonsville
Martin's Additions
North Chevy Chase
Poolesville
Rockville
Somerset
Takoma Park
Town of Chevy Chase
Washington Grove

PRINCE GEORGE'S

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
Mount Rainier
New Carrollton
North Brentwood
Riverdale Park
Seat Pleasant
University Park
Upper Marlboro

QUEEN ANNE'S

Barclay
Centreville
Church Hill
Millington
Queen Anne
Queenstown
Sudlersville
Templeville

ST. MARY'S

Leonardtwn

SOMERSET

Crisfield
Princess Anne

TALBOT

Easton
Oxford
Queen Anne
St. Michaels
Trappe

WASHINGTON

Boonsboro
Clear Spring
Funkstown
Hagerstown
Hancock
Keedysville
Sharpsburg
Smithsburg
Williamsport

WICOMICO

Delmar
Fruitland
Hebron
Mardela Springs
Pittsville
Salisbury
Sharptown
Willards

WORCESTER

Berlin
Ocean City
Pocomoke City
Snow Hill