

## From the Desk of the Comptroller

During the 2009 legislative session, the Maryland General Assembly passed legislation signed into law by the Governor creating a tax amnesty period.

The amnesty, we call a “Maryland Tax Do Over,” runs September 1 to October 30. Only those returns due on or before December 31, 2008 are eligible. Delinquent taxpayers who apply and are approved will get unpaid civil penalties and HALF the unpaid interest waived. This amnesty applies to:

- personal income tax
- fiduciary income tax
- pass through entity nonresident tax
- corporate income tax
- employer withholding tax
- sales and use tax
- admissions and amusement tax

Taxpayers who took advantage of the 2001 amnesty are not eligible to participate in this campaign for the same tax type. Businesses with over 500 employees in the US are also not eligible. In addition, companies that were eligible for the 2004 Delaware Holding Company settlement period are not eligible for this upcoming amnesty period.

To participate, log on to [www.marylandtaxes.com](http://www.marylandtaxes.com), click on the ‘Tax Do Over’ logo. By September 1, you’ll be able to click on the Amnesty BillPay icon and enter a notice number for an existing liability. With this program, the amnesty eligible liability will be calculated. You’ll also be able to determine payment plan amounts based on the length of the plan and calculate interest using a separate amnesty calculator. Currently, you can calculate the interest using the interest table provided on the paper amnesty application.

Taxpayers can pay in full or set up a payment plan which must be complete by December 31, 2010. Full payments can be made by Amnesty BillPay, credit card, check or money order. Payment plans require a 10% down payment and direct debit of payments each month.

If you have a question, email us at [amnesty@comp.state.md.us](mailto:amnesty@comp.state.md.us), call 1-800-MD-TAXES or click the ‘FAQ’ icon for answers to the most frequently asked questions.



*Peter Franchot*

## Comptroller Branch Offices

For in person help, visit one of the Comptroller’s 11 branch offices including:

**ANNAPOLIS**  
410-260-7980  
Revenue Administration Center  
80 Calvert St.  
Annapolis, MD 21401-0001

**BALTIMORE CITY**  
410-767-1995  
State Office Building  
301 W. Preston St., Rm. 206  
Baltimore, MD 21201-2384

**CUMBERLAND**  
301-777-2165  
Allegany, Garrett Counties  
112 Baltimore St., 2nd Fl.  
Cumberland, MD 21502

**ELKTON**  
410-996-0580  
Cecil County  
Upper Chesapeake Corporate Center  
103 Chesapeake Blvd., Suite D  
Elkton, MD 21921-6313

**FREDERICK**  
301-694-1982  
Frederick County  
Courthouse/Multiservice Center,  
Rm. 2110  
100 West Patrick St.  
Frederick, MD 21701-5646

See ‘Branch Offices,’ continued on Page 4

Amnesty Revenues

# Sample Tax Amnesty Form

**COM  
AM-09**



**2009**

## APPLICATION FOR TAX AMNESTY • September 1 - October 30, 2009

### PART I - PLEASE TYPE OR PRINT INFORMATION REQUIRED

NAME		SOCIAL SECURITY NUMBER	
SPOUSE'S NAME IF JOINT AMNESTY		SOCIAL SECURITY NUMBER	
BUSINESS NAME IF APPLICABLE		CENTRAL REGISTRATION NUMBER OR FEIN (IF APPLICABLE)	
MAILING ADDRESS (NUMBER, STREET, UNIT, APT)			DAYTIME TELEPHONE NUMBER
CITY OR TOWN	COUNTY	STATE	ZIP CODE
			EMAIL

### PART II - TAXES ELIGIBLE FOR AMNESTY Check one. You must file a separate amnesty application for each type of tax.

- Personal Income Tax       Sales and Use Tax  
 Corporate Income Tax       Admissions & Amusement Tax  
 Employer Withholding Tax       Pass-through Entity Nonresident Income Tax  
 Fiduciary Income Tax

**Check any applicable box:**

- As of 09/01/09 you have more than 500 employees in the US or are a member of a corporate group that has more than 500 employees in the US.  
 You received amnesty for this tax type in 2001.  
 You are a corporation and were eligible for the 7/1 - 11/1/2004 settlement period.

**STOP** If you checked a box, you are not eligible for amnesty. Do not file this application.

### PART III - INDICATE PERIODS FOR WHICH TAX IS OWED AND AMOUNTS OWED

ENTER TAX PERIOD		TYPE OF RETURNS ATTACHED (if applicable)		TAX	ONE-HALF INTEREST	TOTALS	
MONTH/YEAR (BEGINNING)	MONTH/YEAR (ENDING)	ORIGINAL RETURN	AMENDED RETURN	AMOUNT OF TAX DUE	See instructions on back	AMOUNT OF INTEREST DUE	ADD COLUMNS ACROSS
/	/						
/	/						
/	/						
/	/						
Use supplementary form, if additional lines are required.				SUBTOTAL			
				TOTALS FROM SUPPLEMENTAL SHEET(S)			
				TOTAL			
							<b>AMOUNT DUE</b>

### PART IV - SELECT PAYMENT OPTION AND SIGN

- Full Pay  
 Direct Debit: [www.marylandtaxes.com](http://www.marylandtaxes.com), go to  
 Amnesty Bill Pay     iFile with return     bFile with return  
 Amount paid: \_\_\_\_\_ Confirmation number: \_\_\_\_\_  
 Credit card: see instructions on back  
 Amount paid: \_\_\_\_\_ Confirmation number: \_\_\_\_\_  
 Check or Money Order: payable to COMPTROLLER OF MARYLAND

Payment Plan - Complete both 1 and 2 below.

**1. At least 10% down payment required with application:**

- Direct Debit: [www.marylandtaxes.com](http://www.marylandtaxes.com), go to  
 Amnesty Bill Pay     iFile with return     bFile with return

Amount paid: \_\_\_\_\_ Confirmation number: \_\_\_\_\_

- Credit card: see instructions on back

Amount paid: \_\_\_\_\_ Confirmation number: \_\_\_\_\_

- Check or Money Order: payable to COMPTROLLER OF MARYLAND

**2. Monthly payments - by direct debit only, on the first of each month.**

- Check one:**     3 mo.     6 mo.     9 mo.     12 mo.     15 mo.  
 All payments must be made by December 31, 2010 (*attach a voided check*)

Account # \_\_\_\_\_ Routing # \_\_\_\_\_

You will be notified of your monthly payment amount prior to the first direct debit. For more information on the payment plan option, see amnesty FAQs on our Web site at [www.marylandtaxes.com](http://www.marylandtaxes.com).

Making the 10% down payment does not constitute the acceptance of your application. If not approved, payment will apply to current outstanding liability.

I certify that I have read all of the information on the back of this application and I am eligible for tax Amnesty under the law. I also certify that all attachments and statements are true, complete and correct to the best of my knowledge.

Signature of Taxpayer (required) \_\_\_\_\_ Date \_\_\_\_\_

Signature of Spouse (required, if joint) \_\_\_\_\_ Date \_\_\_\_\_

Signature of Agent/Preparer (required, if prepared by other than taxpayer) \_\_\_\_\_ Date \_\_\_\_\_

Telephone Number of Agent/Preparer (required, if prepared by other than taxpayer) \_\_\_\_\_

Check here  if you authorize your agent/preparer to discuss this information with the Office of the Comptroller.

COM/AM-09

# General Information

\$\$\$AmnestyReviews

## GENERAL INFORMATION

**WHAT IS TAX AMNESTY?** Maryland Tax Amnesty is an opportunity to pay delinquent tax without paying one-half interest and penalty. If eligible tax and one-half interest is paid by December 31, 2010 any existing civil penalty and one-half interest will be waived on those accounts. There will be no criminal prosecution unless you are already under investigation.

Amnesty eligible taxes include individual income tax, corporation income tax, fiduciary income tax, pass-through entity income tax, employer withholding tax, sales and use tax, and admissions and amusement tax.

**WHO IS ELIGIBLE?** You are eligible if you owe taxes for returns that were DUE on or before December 31, 2008 and:

- you have not filed a return, or
- you filed an incorrect return, or
- you filed a correct return but did not pay the tax, or
- you have received a bill for one of the eligible taxes.

Previously assessed fraud penalties and previously paid penalties are not eligible.

Criminal investigations in progress are not eligible.

**HOW DO I GET AMNESTY?** You must file a separate amnesty application (AM-09) for each type of tax for which you are requesting amnesty.

You must attach all previously unfiled original or amended returns to the amnesty application. All tax and 1/2 interest must be paid in full between September 1, 2009 and October 30, 2009, or in the alternative, request a payment plan with at least a 10% down payment due with the application and the balance paid in full by December 31, 2010. Be sure to keep copies of all amnesty applications and cancelled checks for your records.

**WHERE CAN I GET HELP?** To download applications or for additional information visit the Comptroller's Web site at [www.marylandtaxes.com](http://www.marylandtaxes.com), e-mail us at [amnesty@comp.state.md.us](mailto:amnesty@comp.state.md.us), visit any office of the Comptroller, or call 410-260-7980 or 1-800-MD-TAXES (1-800-638-2937).

## DUE DATES

Individual income tax, fiduciary income tax and pass-through entity income tax returns are usually due in April of the following calendar year. Corporation income tax returns are due in the third month following the close of the taxable year. Taxes for monthly, quarterly, semi-annual and seasonal sales and use, admissions and amusement, and withholding accounts are due in the month following the close of the period.

## HOW TO USE THE ONE-HALF INTEREST TABLE

Example for one-half interest calculations using the table below.

1. Find the month and year the return was due: April 2007
2. Find the interest factor on the chart by going to April in the left column and going across to the 2007 year column. The interest factor for this example of a return due in April 2007 is .166
  - Amount of tax due \$567.00
  - Multiply by the interest factor x 0.166
  - Interest amount \$94.12

Enter the tax and interest amount in the appropriate columns on the amnesty application AM-09.

ONE-HALF INTEREST TABLE (ROUNDED)							
		Year Return Due					
		2008	2007	2006	2005	2004	2003
Month Return Due	Jan	0.116	0.182	0.247	0.312	0.376	0.442
	Feb	0.111	0.177	0.242	0.307	0.371	0.437
	Mar	0.106	0.171	0.236	0.301	0.365	0.431
	Apr	0.100	0.166	0.231	0.296	0.360	0.426
	May	0.095	0.160	0.225	0.290	0.354	0.420
	Jun	0.090	0.155	0.220	0.285	0.349	0.415
	Jul	0.084	0.149	0.214	0.279	0.343	0.410
	Aug	0.078	0.144	0.209	0.274	0.338	0.404
	Sep	0.073	0.139	0.204	0.269	0.333	0.399
	Oct	0.068	0.133	0.198	0.263	0.327	0.393
	Nov	0.062	0.128	0.193	0.258	0.322	0.388
	Dec	0.057	0.122	0.187	0.252	0.316	0.382

## INSTRUCTIONS FOR COMPLETING THIS APPLICATION

### PART I

Be sure that all information is complete. If you are requesting amnesty for an individual income tax liability, enter your name, address and social security number. If you are a business entity, enter the business name, address, central registration number or federal employer identification number.

### PART II

Check the box for the type of tax in the space provided on the left. A separate Form AM-09 must be filed for each type of tax. On the right, check the applicable box(es) to determine your eligibility.

### PART III

**ENTER TAX PERIOD.** Indicate the tax period for which you are requesting amnesty.

**TYPE OF RETURNS.** Put a check mark in the space for original or amended to indicate which of these you are filing. The actual returns must be attached to this form. If you have previously filed correct returns, but have not paid the tax leave this section blank; no attachments are necessary.

**TAX.** Enter the amount of tax due for each period developed on the returns or the amount of tax previously billed. If you do not know the amount of previously billed tax but know the notice number, you can visit the Comptroller's Web site at [www.marylandtaxes.com](http://www.marylandtaxes.com) to determine the tax due or you can call 410-260-7980 from Central Maryland or 1-800-MD-TAXES from elsewhere for assistance.

**INTEREST.** Enter the amount of interest due for each period. You can visit the Comptroller's website to determine the interest due, use the interest table above to calculate the interest or call the amnesty telephone number.

**TOTALS.** Add the tax and interest together to arrive at a total for each period. Add the columns and enter the results on the appropriate subtotal and total lines. If you need additional lines to enter the tax periods, you may use the supplemental form.

### PART IV

Indicate your method of payment. Payments with electronically filed returns can be made through iFile and bFile. If you are paying by credit card (Discover, Visa, American Express or MasterCard), payments may be made by telephone or over the Internet. Both options will be processed by Official Payments Corporation which will charge a convenience fee of 2.49% on the amount of your payment. To make a credit card payment call Official Payments Corporation at 1-800-2PAYTAX or visit its Web site at [www.officialpayments.com](http://www.officialpayments.com). Enter the confirmation number you receive on the front of this form.

Be sure to sign the Amnesty application(s) and any attached returns. Make your check payable to COMPTROLLER OF MARYLAND. Mail your amnesty applications, returns and payments:

MARYLAND TAX AMNESTY  
COMPTROLLER OF MARYLAND  
P. O. BOX 1829  
ANNAPOLIS, MD 21404-1829

[amnesty@comp.state.md.us](mailto:amnesty@comp.state.md.us) • 1-800-MD-TAXES • [www.marylandtaxes.com](http://www.marylandtaxes.com)

## Branch Offices continued from Page 1

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HAGERSTOWN  
301-791-4776  
Washington County  
Professional Arts Building  
1 South Potomac St.  
Hagerstown, MD 21740-5512

LANDOVER  
301-459-9195  
Prince George's County  
Treetops Building, Suite 101  
8181 Professional Place  
Landover, MD 20785-2226

SALISBURY  
410-543-6800  
Somerset, Wicomico,  
Worcester Counties  
State Multiservice Center  
201 Baptist St., Ste. 2248  
Salisbury, MD 21801-4961

TOWSON  
410-321-2306  
Baltimore County  
Hampton Plaza  
300 East Joppa Rd., Ste. PL1-A  
Towson, MD 21286-3020

UPPER MARLBORO  
301-952-2810  
Prince George's County  
Courthouse, Rm. 083B  
14735 Main St.  
Upper Marlboro, MD 20772-9978

WHEATON  
301-949-6030  
Montgomery County  
Wheaton Park Office Complex  
11510 Georgia Avenue, Suite 190  
Wheaton, MD 20902-1958

## RENEWALS

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711 or 1-800-735-2258

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