



For the calendar YEAR BEGINNING January 1, 2024, ENDING December 31, 2024.

Federal Employer Identification Number (9 digits, do not use dashes)

Business Activity Code Number (6 digits)

Name

Current Mailing Address (PO Box, Number, Street and Apt. No)

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

City or Town State ZIP Code + 4

Foreign Country Name Foreign Province/State/County

Foreign Postal Code

Amended Return

Print Using Blue or Black Ink Only

Name or address has changed  Inactive entity/person  First filing entity/person  Final Return

STAPLE CHECK HERE

- 1. Enter the total global annual gross revenues from all sources . . . . . ▶ 1. \_\_\_\_\_ 00
- 2. Enter the total global annual gross revenues derived from digital advertising services for calendar year 2024 . . . . . ▶ 2. \_\_\_\_\_ 00
- 3. Maryland Apportionment Factor:
  - 3a. Number of devices that have accessed the digital advertising services from a location in the State . . . . . ▶ 3a. \_\_\_\_\_
  - 3b. Number of devices that have accessed the digital advertising service from any determinable location . . . . . ▶ 3b. \_\_\_\_\_
  - 3c. Divide Line 3a. by Line 3b. and enter here ( If factor is 0, enter 0.000000) . . . . . ▶ 3c. . . . . \_\_\_\_\_
- 4. Multiply the amount on Line 2 by the factor on Line 3c and enter here . . . . . ▶ 4. \_\_\_\_\_ 00
- 5. Digital Advertising Gross Revenues Tax
  - 5a. Enter the applicable tax rate (See Instructions) . . . . . ▶ 5a. . . . . \_\_\_\_\_
  - 5b. Multiply Line 4 by Line 5a, and enter here. . . . . 5b. \_\_\_\_\_ 00
- 6. Estimated tax paid with Form 600D . . . . . ▶ 6. \_\_\_\_\_ 00
- 7. If amending, total payments made with original plus additional tax paid after original was filed . . . ▶ 7. \_\_\_\_\_ 00
- 8. Total payments (add Lines 6 and 7) . . . . . .8. \_\_\_\_\_ 00
- 9. Balance of tax due (If Line 5b, exceeds Line 8 enter the difference) . . . . . .9. \_\_\_\_\_ 00



NAME \_\_\_\_\_ FEIN \_\_\_\_\_

10. Overpayment (if Line 8 exceeds Line 5b. enter the difference) . . . . .	▶ 10.	_____	00
11. If amending, prior overpayment amount (total all refunds previously issued.) . . . . .	▶ 11.	_____	00
12. Interest and/or penalty from Form 600UP _____ or late payment interest _____ for original return . . . . .	▶ 12.	_____	00
13. Total balance due (Add Lines 5b. 11, and 12, and subtract Line 8.) . . . . .	▶ 13.	_____	00
14. Amount of overpayment from original return to be applied to estimated tax for 2025(not to exceed the net of Line 10 minus the sum of Lines 11 and 12) . . . . .	▶ 14.	_____	00
15. Amount of overpayment to be refunded (add the amounts on Lines 12 and 14 and subtract the total from Line 10.) If amending, subtract Lines 11 and 12 from Line 10 . . . . .	▶ 15.	_____	00

**FOR USE IF AMENDING THE RETURN**

Provide the reason for filing this amended return in the space below:

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

**ADDITIONAL INFORMATION REQUIRED (Attach a separate schedule if more space is necessary.)**

1. Telephone number: \_\_\_\_\_
2. Address of principal place of business in Maryland (if other than indicated on page 1): \_\_\_\_\_  
\_\_\_\_\_

**SIGNATURE AND VERIFICATION**

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements and to the best of my knowledge and belief it is true, correct, and complete. If prepared by a person other than taxpayer, the declaration is based on all information of which the preparer has any knowledge.

Check here  if you authorize your preparer to discuss this return with us.

\_\_\_\_\_  
Authorized signature Date

\_\_\_\_\_  
Printed name of the Preparer / or Firm's name

\_\_\_\_\_  
Name and Title

\_\_\_\_\_  
Street address of preparer or Firm's address

\_\_\_\_\_  
Preparer's signature Date

\_\_\_\_\_  
City, State, ZIP Code + 4

\_\_\_\_\_  
Telephone number of preparer

▶ \_\_\_\_\_  
CODE NUMBERS (3 digits per line)

**INCLUDE ALL REQUIRED PAGES OF FORM 600**  
**Make check payable to Comptroller of Maryland.**  
**Mail payment and Maryland Form 600 to:**  
**Comptroller of Maryland**  
**Payment Processing - Digital Advertising**  
**PO BOX 207**  
**Annapolis, Maryland 21404-0207**  
 (Write Your FEIN On Check Using Blue or Black Ink.)

## GENERAL INSTRUCTIONS

**Purpose of Form** Maryland Form 600 is used by a business to file or to amend a Digital Advertising Gross Revenue tax return for a specific tax year or period.

**TAXPAYERS REQUIRED TO FILE** Every business that has annual gross revenue derived from digital advertising services in the State of at least \$1,000,000 must file a Digital Advertising Gross Revenue tax return on Form 600.

"Digital advertising services" includes advertisement services on a digital interface, including advertisements in the form of banner advertising, search engine advertising, interstitial advertising, and other comparable advertising.

"Digital advertising services" does not include advertisement services on digital interfaces owned or operated by or operated on behalf of a broadcast entity or news media entity.

**WHEN AND WHERE TO FILE** File the original Form 600 by the 15th day of the April following the close of the tax year. Amended returns must be filed within 3 years from the date the tax was paid. The returns must be filed with the

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

**SIGNATURES REQUIRED** An agent, officer or other individual authorized to act on behalf of the business must sign, print their name, and enter the date on Form 600. If a preparer other than an employee of the business is used, the preparer also must print name, sign the return and enter the firm's name and address.

**AMENDING RETURNS** To correct an error in a previously filed return, check the amended return box on page 1 and complete the entire return (where applicable) using the amended figures. Include a thorough explanation of the changes.

**EXTENSION OF TIME TO FILE** Maryland law does not provide for an extension of time to file a Digital Advertising Gross Revenue tax return.

**ESTIMATED DIGITAL ADVERTISING GROSS REVENUE TAX** Every business that reasonably expects its annual gross revenue derived from digital advertising services in the State to exceed \$1,000,000 must make estimated digital advertising gross revenue tax payments with Form 600D – Maryland Declaration of Estimated Digital Advertising Gross Revenue Tax. If the business is required to make multiple payments it will use a Form 600D for each payment.

This form is available at [marylandtaxes.gov](http://marylandtaxes.gov).

Declaration of estimated Digital Advertising Gross Revenue tax payments are due by the 15th of April, June, September, and December of the taxable year. The total estimated tax payments for the year must be at least 90% of the tax developed for the current tax year or 110% of the tax that was developed for the prior tax year. At least 25% of the total estimated tax must be remitted by each of the four installment due dates. For additional information regarding estimated Digital Advertising Gross Revenue tax, see the instructions provided with Form 600D.

**AUDITS AND APPEALS** All items reported on Form 600 are subject to audit, verification and revision. Returns and amendments are subject to audit and adjustment for a period of 3 years from the date the return was due (including extensions) or the date the return was filed, whichever is later. In the event of revision and assessment or reduced refund, the Comptroller will notify the filer. If in disagreement with the assessment or denial of the refund, the filer may file an appeal with the Maryland Tax Court within 30 days after the date on which the notice of assessment or refund denial is mailed. For information on filing an appeal with the Maryland Tax Court visit <https://taxcourt.maryland.gov>.

## SPECIFIC INSTRUCTIONS

**NAME, ADDRESS AND OTHER INFORMATION** Type or print the correct name and address in the designated area. Enter the name of the business filing the return. Enter the FEIN. 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. Enter the federal business activity code number. The Business Activity Code is a six-digit number available from the business's federal income tax return which identifies the principal business activity. Check the applicable box if: (1) The name or address has changed; (2) This is an inactive corporation (in Maryland and elsewhere – Do not check the box for inactive if the corporation is inactive in Maryland but active elsewhere.); (3) This is the first filing of the corporation; or, (4) This is the final return of a corporation that has dissolved, liquidated or withdrawn from Maryland.

**LINE 1** Enter global gross revenues from all sources, before any deductions or taxes, from January 1, 2024 through December 31, 2024 computed according to generally accepted accounting principles.

**LINE 2** Enter the amount included in Line 1 derived from digital advertising services for calendar year 2024.

**LINE 3** The apportionment factor is 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. The location of a device must be determined by the taxpayer using the totality of the data within their possession or control, including both technical information and nontechnical information included in the contract for digital advertising services. The location of each device must be determined by a totality of the facts and circumstances to be within Maryland, not within Maryland, but within the United States, not within the United States, or Indeterminate. Devices whose location is indeterminate are excluded from both the numerator and denominator of the apportionment factor.

- LINE 3c** Divide the number of devices accessing digital advertising services determined to be within Maryland (Line 3a) by the total number of devices accessing digital advertising services from a determinable location (Line 3b). Enter the result (The factor must be rounded to six decimal places).
- LINE 4** Enter the product of multiplying apportionment factor on Line 3c by the total global annual gross revenue from all sources on Line 2.
- LINE 5** Find the applicable tax rate based on the table below and enter on Line 5a.

Amount on Line 1	Tax Rate
Less than \$100,000,000	0.000
At least \$100,000,000 but not more than \$1,000,000,000	0.025
Greater than \$1,000,000,000 but not greater than \$5,000,000,000	0.050
Greater than \$5,000,000,000 but not greater than \$15,000,000,000	0.075
Greater than \$15,000,000,000	0.100

Multiply the tax rate from Line 5a by the amount on Line 4 and enter on line 5b.

- LINE 6** Enter the total amount of quarterly estimated taxes paid with form 600D. Do not include any estimated payments that have been refunded.
- LINE 7** If amending, enter the total payments made with the original return plus any additional tax paid after the original was filed.
- LINE 8** Enter the sum of Lines 6 and 7.
- LINE 9** If the amount on Line 5b is greater than the amount on Line 8, subtract Line 8 from Line 5b. Enter the result in whole dollars.
- LINE 10** If the amount on Line 8 is greater than the amount on Line 5b, subtract Line 5b from Line 8. Enter the result in whole dollars.
- LINE 11** If amending, enter the prior overpayment amount (total all refunds previously issued.)
- LINE 12** Interest and/or penalty may be due as a result of the underpayment of estimated tax and/or as a result of late filing of Form 600 and payment of the tax. If applicable, enter each amount in the space provided and enter total. If the estimated tax was underpaid, use Form 600UP - Underpayment of Estimated Digital Advertising Gross Revenue Tax to calculate any interest and/or penalty due.

NOTE: If Form 600UP is not submitted with the return, the Comptroller of Maryland will calculate the interest and penalty for failure to pay the required amount of estimated Digital Advertising Gross Revenue tax and notify the corporation of any balance due. Interest is due at the rate 0.8339% per month for any month or part of a month that a tax is paid after the original due date of the 2024 return but before January 1, 2025. Interest computed at a rate of 0.9568% per month after December 31, 2024. For more information, visit: [marylandtaxes.gov](http://marylandtaxes.gov). A penalty may be imposed if any tax is not paid when due. Any penalty due will be calculated and assessed

after filing of Form 600.

- LINE 13** Add the amounts on Lines 5b, 11 and 12. Subtract Line 8; enter the result in whole dollars. If negative amount, enter zero. The total amount due must be paid with the filing of Form 600.
- LINE 14** Enter the portion of overpayment to be applied to the estimated tax for the next tax year. This portion should not exceed the net amount of Lines 10, minus the sum of Lines 11 and 12. For information regarding estimated Digital Advertising Gross Revenue tax requirements, see Form 600D Instructions.
- LINE 15** Add the amounts on Lines 12 and 14 and subtract the total from Line 10. If amending, subtract Lines 11 and 12 from Line 10. This is the amount requested to be refunded to the business filing the return.

IF AMENDING THE RETURN - You must include a thorough explanation of the changes made by the amended return.