



For the calendar YEAR BEGINNING January 1, 2025, ENDING December 31, 2025.

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

Check here if this is a social security number

Name

Current Mailing Address (PO Box, Number, Street)

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

City or Town State ZIP Code + 4

Foreign Country Name Foreign Province/State/County Foreign Postal Code

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.

ESTIMATED TAX WORKSHEET

- 1. Enter the total expected annual gross revenues derived from digital advertising services for the calendar year 2025 ▶ 1. _____ 00
- 2. Maryland Apportionment Factor:
 - 2a. Number of devices accessing digital advertising services determined to be within Maryland, excluding any devices with an indeterminate location . . 2a. _____
 - 2b. Number of devices that have accessed the digital advertising services from any location, excluding any devices with an indeterminate location 2b. _____
 - 2c. Divide Line 2a. by Line 2b. and enter here (if factor is zero, enter 0.000000) . . 2c. _____
- 3. Enter the assessable base of digital advertising gross revenues expected for the calendar year 2025. Multiply the amount on Line 1 by the factor on Line 2. and enter here. ▶ 3. _____ 00
- 4. Estimated digital advertising gross revenues tax due for the year. Multiply the applicable tax rate _____% by the amount on Line 3 and enter the result here (see Instructions). ▶ 4. _____ 00
- 5. Estimated tax due per quarter (Line 4 divided by four). ▶ 5. _____ 00
- Estimated tax paid for 2025 with this declaration. \$ ▶ _____ 00

**Make check 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.)**

Print Using Blue or Black Ink Only

STAPLE CHECK HERE

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.

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 2025.

LINE 2 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 2c Enter the calculated factor on this line (The factor must be rounded to six decimal places).

LINE 3 Enter the assessable base of digital advertising gross revenues expected to be derived from the State for the calendar year 2025 by multiplying the amount on Line 1 by the factor on Line 2c.

Line 4 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 3 and enter the result on Line 4.

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

When to File

- First Quarter - April 15, 2025
- Second Quarter - June 15, 2025
- Third Quarter - September 15, 2025
- Fourth Quarter - December 15, 2025

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 SSN, 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://marylandtaxes.gov/business/direct-debit.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**