



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

Name as shown on Form 600

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

**IMPORTANT: REVIEW THE INSTRUCTIONS BEFORE COMPLETING THIS FORM.**

**EXCEPTIONS WHICH AVOID INTEREST AND PENALTY - NO INTEREST OR PENALTY IS DUE AND THIS FORM SHOULD NOT BE FILED IF:**

Four payments of not less than 25% of the required estimated tax were filed on or before April 15, June 15, September 15, and December 15 of the tax year and total either (1) 90% of the tax developed for the current tax year or (2) 110% of the tax that was developed for the prior tax year.

**CALCULATION OF INTEREST AND PENALTY**

**ESTIMATED TAX WORKSHEET**

- 1. Tax for current tax year (line 6b of Form 600). . . . . ▶ 1. \_\_\_\_\_ 00
- 2. Multiply line 1 by 90% (.90). . . . . ▶ 2. \_\_\_\_\_ 00
- 3a. 2024 tax. Enter line 6b of 2024 Form 600. . . . . ▶ 3a. \_\_\_\_\_ 00
- 3b. Multiply line 3a by 110% (1.10). . . . . ▶ 3b. \_\_\_\_\_ 00
- 4. Estimated tax required (enter lesser of line 2 or line 3b. If first-time filer, enter line 2). . . . . ▶ 4. \_\_\_\_\_ 00

Print Using Blue or Black Ink Only

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<b>DUE DATES OF INSTALLMENT PERIODS</b>			
<b>1st Period April 15, 2025 Jan 1 to Mar 31</b>	<b>2nd Period June 15, 2025 Jan 1 to May 31</b>	<b>3rd Period Sept 15, 2025 Jan 1 to Aug 31</b>	<b>4th Period Dec 15, 2025 Jan 1 to Dec 31</b>
1st Period	2nd Period	3rd Period	4th Period
00	00	00	00
00	00	00	00
00	00	00	00
00	00	00	00
00	00	00	00

- 5. Installment periods.
- 6. Estimated payments required per installment period (see instructions).
- 7. Estimated tax paid per installment period on or before the due date indicated and prior year's overpayment applied to estimated tax.
- 8. Underpayment per installment period (subtract line 7 from line 6).
- 9. Interest factors (see instructions).
- 10. Interest per installment period (multiply line 8 by factors on line 9).
- 11. Total interest (add all amounts on line 10). . . . . ▶ 11. \_\_\_\_\_ 00
- 12. Penalty (see instructions). . . . . ▶ 12. \_\_\_\_\_ 00
- 13. Total interest and penalty (add lines 11 and 12). Also enter this amount on line 13 of Form 600. . . ▶ 13. \_\_\_\_\_ 00

**GENERAL INSTRUCTIONS**

**Purpose of Form** Form 600UP is used by a business to calculate the amount of interest and penalty for failure to pay the required amount of estimated Digital Advertising Gross Revenues tax when due.

**NOTE:** Form 600UP is not required. The Revenue Administration Division will calculate the interest and penalty and notify the entity of any balance due.

**General Requirements** Each business that reasonably expects its gross revenues from digital advertising services in the State to exceed \$1,000,000 must make estimated tax payments. 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. Maryland law provides for the accrual of interest and imposition of penalty for failure to pay the required amount of estimated tax when due.

**When and Where to File** File Form 600UP by the due date for filing the Form 600 - Digital Advertising Gross Revenues. If used, Form 600UP must be attached to Form 600 and mail to:

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

**SPECIFIC INSTRUCTIONS**

**Name and Other Information** Type or print the name as shown on Form 600 in the designated area. Enter the Federal Employer Identification Number (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.

**Line 6:** Digital Advertising Gross Revenues tax is imposed and calculated annually on a calendar year basis. Quarterly estimated payments are due for all filers on the same schedule. The first period extends from January 1 to March 31. The second period extends from April 1 to June 30. The third period extends from July 1 to September 30. The fourth period extends from October 1 to December 31. Therefore, enter 1/4 of the estimated tax required on Line 4 in the first column of Line 6, 1/2 in the second column, 3/4 in the third column, and an amount equal to Line 4 in the fourth column.

**Line 7:** Enter all payments made by the due date of the fourth quarterly estimated tax payment in the appropriate column according to the instructions for Line 6. That is, all payments made by April 15th should be entered in the first column. All payments made by June 15th (including those shown in the first column) should be entered in the second column. All payments made by September 15th should be entered in the third column and all payments made by December 15th should be entered in the fourth column.

**Line 9:** The interest factors for calendar year are as follows: 1st period - .0191; 2nd period - .0287; 3rd period - .0287; and 4th period - .0365. The factors represent the interest rate for the portion of the year between the due date of each quarter and the due date of the next quarter.

Interest is computed at a rate of 0.9568% per month for due dates prior to January 1, 2026. Interest is computed at a rate

of 0.9011% per month after December 31, 2025. For more information, visit [marylandcomptroller.gov](http://marylandcomptroller.gov).

If your estimated tax payment was not timely, but was paid earlier than the due date of the next quarter, adjust the factor as follows for calendar year filers:

**1st PERIOD** For payments due by April 15, 2025 that were not paid by April 15, 2025 but paid earlier than June 15, 2025, count the number of months from the due date of April 15, 2025 that the payment was late. Treat a partial month as one month. Divide that number by twelve and multiply it by the 11.4825% annual rate. Apply this adjusted factor to the underpaid amount on Line 8.

**2nd PERIOD** For payments due by June 15, 2025 that were not paid by June 15, 2025 but paid earlier than September 15, 2025 count the number of months from the due date of June 15, 2025 that the payment was late. Treat a partial month as one month. Divide that number by twelve and multiply it by the 11.4825% annual rate. Apply this adjusted factor to the underpaid amount on Line 8.

**3rd PERIOD** For payments due by September 15, 2025 that were not paid by September 15, 2025 but paid earlier than December 15, 2025, count the number of months from the due date of September 15, 2025 that the payment was late. Treat a partial month as one month. Divide that number by twelve and multiply it by the 11.4825% annual rate. Apply this adjusted factor to the underpaid amount on Line 8.

**4th PERIOD** For payments due by December 15, 2025 that were not paid by December 15, 2025 but paid earlier than April 15, 2026, determine when the payment was made and apply the appropriate factor below to the underpaid amount on Line 8.

- 1) For payments made after December 15, 2025 but before January 15, 2026, apply the adjusted factor of .0095 to the underpaid amount on Line 8.
- 2) For payments made after January 15, 2026 but before February 15, 2026, apply the adjusted factor of .0185 to the underpaid amount on Line 8.
- 3) For payments made after February 15, 2026 but before March 15, 2026, apply the adjusted factor of .0287 to the underpaid amount on Line 8.
- 4) For payments made after March 15, 2026 but before April 15, 2026, apply the interest factor of .0365 to the underpaid amount on Line 8.

**Line 12:** Penalty for underpayment of estimated tax is due for any quarter where timely payments are less than 50% of one-quarter of the annual estimated tax required (Line 4). Calculate the penalty by adding the underpayments in all applicable quarters (do not use cumulative amounts from Line 8) and multiplying the total by 10%. Enter the result on Line 12.