

# Tax Alert



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## Tax Alert 8-13

Beginning with 2013 tax returns, approved Maryland e-File software products for both business and income tax will be designated as either Basic or Comprehensive.

- Software packages designated as Basic will be used to file simple tax returns. Software packages designated as Comprehensive will support the electronic transmission of all forms, including amended returns, Maryland Form 500CR and PDFs of supporting documents and schedules.
- These new identifiers will help taxpayers and tax professionals determine which software will best fit their needs. The Comptroller's Web page at [www.marylandtaxes.com](http://www.marylandtaxes.com) will maintain a current list of software vendors approved for each designation.
- Senate Bill 1086, which was passed in the 2012 Legislative Session, mandates electronic filing to claim certain business credits. Therefore, tax returns that will include a Form 500CR will require the Comprehensive software packages.
- New business tax credits in 2014 include: Oyster Shell Recycling, Employer Security Clearance Costs and Wineries and Vineyards. Also new this is year is the refundable Small Business Research and Development Tax Credit and Health Enterprise Zone Hiring Credit.