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2008

MARYLAND BUSINESS MEF E-FILE HANDBOOK

*for Software Developers, Transmitters and EROs who file
MARYLAND CORPORATION AND PASS-THROUGH
ENTITY TAX RETURNS/REPORTS ELECTRONICALLY
VIA THE FEDERAL/STATE MEF SYSTEM*

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REVENUE ADMINISTRATION DIVISION
ANNAPOLIS, MARYLAND 21411

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SECTION 1 Instructions for Electronic Filing

Introduction

Maryland participates in the IRS Federal/State 1120 and 1065 programs. This allows the filing of both federal and state corporation and partnership income tax returns using an XML format. The transmission method will be a Web service using Simple Object Access Protocol (SOAP), with attachments messaging.

Maryland will begin accepting production Corporation and Partnership Income Tax Returns, corresponding forms and schedules, extension and declaration payments beginning January 2009 for tax year 2008, 2007 and 2006 by method of the Modernized e-File System (MeF).

Authorized Electronic Return Originators (EROs) can submit returns to the IRS MeF system for federal and state return processing. Both Fed/State returns and State Only returns can be submitted through the Fed/State system, both requiring federal return attachments as required. Each return (Fed/State or State Only) must be in a separate submission. Multiple submissions may be contained in a single message payload. Software developers must test with Maryland and receive approval prior to submitting live Fed/State or State Only returns.

Important Form Changes

Form 500

- New corporation tax rate is 8.25%
- Schedule B – Line 7, Check box added for the question “Is this entity a multi-state corporation that is a member of a unitary group?”
- Section B- Line 8, Check box added for the question “Are you a multi-state manufacturing the corporation with 25 or more employees?” (If Yes, new Form 500MC must be attached.)
- Copy of the federal return required to be attached to the state return now includes pages 1 – 5.

500UP

- Line 3b – percentage of prior year tax increased from 110% to 130%

500CR

- **Part R** - Bio-Heating Oil Tax Credit is a new credit available to both individuals and corporations for tax years beginning in 2008. Credit may be taken for \$0.03 per gallon of heating oil with a blend of at least 5% biodiesel purchased for space or water heating with a maximum credit of \$500.

- **Part S** - Cellulosic Technology Research and Development Tax Credit is a new credit available to both individuals and businesses for tax years beginning in 2008. A credit may be taken up to 10% of the qualified research and development expenses incurred in Maryland for technology that is used to develop cellulosic biomass for conversion to ethanol fuel. To claim this credit, the taxpayer must file an amended return for the taxable year in which the research and development expenses were paid.

Form 510

- New nonresident individual tax rate is 6.25%
- New nonresident entity tax rate is 8.25%
- Page 2 - Line 7, Check box added for the question “Is this entity a multi-state corporation that is a member of a unitary group?”
- Page 2 - Line 8, Check box added for the question “Are you a multi-state manufacturing the corporation with 25 or more employees?” (If Yes, new Form 500MC must be attached.)

Form 500MC

This form is required to be completed by multistate manufacturing corporations having more than 25 employees.

Help Desk

EROs, Transmitters and Software Developers who need assistance can contact the Maryland e-File Help Desk at anytime by email at efil@comp.state.md.us or by fax at 410-974-2274. Telephone assistance is available Monday through Friday, between 8:00 a.m. and 5:00 p.m. E.S.T. at 410-260-7753.

The Comptroller’s web site www.marylandtaxes.com contains downloadable state forms and other information for Corporation/PTE e-File program participants. Our mailing address is:

**Comptroller of Maryland
Revenue Administration Division
Electronic Processing Section
110 Carroll Street
Annapolis, Maryland 21411-0001**

Software Acceptance and Participation

Software Developers must test with and receive acceptance from Maryland before submitting live production returns. To receive final approval, the Software Developer must transmit all of the test returns, in one single transmission, without any error. At that point, the Software Developer must send to Maryland, a copy of the acknowledgment forwarded to inform the taxpayer(s) whether the return was accepted or rejected **by the State** and on the method required for retransmission of the corrected return.

A software Developer who successfully completes the state testing process will receive a written verification upon completion of testing.

Software Developers must provide the following information to the Maryland e-File Help Desk prior to submitting test transmissions:

- EFINs/ETINs (test and production) as assigned by IRS
- Contact person(s) name, telephone number, e-mail address
- Software Company name and business address
- A list of Maryland forms supported for Corporate e-File
- Maryland items and forms NOT supported for Corporate e-File

Publications

The following publications are available for your assistance:

- IRS Publication 4163 – Modernized e-File Information for Authorized e-File Providers of Forms 1120/1120S
- IRS Publication 4164 – Modernized e-File Guide for Software Developers and Transmitters
- 2008 Maryland Business MeF e-File Handbook
- Maryland 2008 Corporate/PTE e-File Test Package
- Maryland Tax Forms For Corporation (forms and instructions booklet)
- Maryland Tax Forms For Pass-Through Entities (forms and instructions booklet)

SECTION 2 The Filing Process

What Can Be Transmitted Electronically

The Maryland electronic return will consist of data transmitted as well as supporting PDF and paper documents. In total, an electronic return contains the same information as a comparable return filed entirely on paper.

Following is a list of all of the XML forms that Maryland accepts electronically. Software Developers are not required to support all of the forms that Maryland accepts electronically. Any form with an asterisk (*) is considered optional at the discretion of the software developer. EROs should take this into consideration when purchasing software and should verify with the software company that they will support the forms they desire to transmit electronically.

Maryland Form 500 – Corporation Income Tax Return

Maryland Form 500D - Corporation Declaration of Estimated Income Tax

Maryland Form 500E - Application for Extension to File Corporation Income Tax Return

Maryland Form 500CR – Business Tax Credits

Maryland Form 500DM – Maryland Decoupling Modification

Maryland Form 500MC – Report of Maryland Multistate Manufacturing Corporation

Maryland Form 500UP – Underpayment of Estimated Income Tax by Corporations and PTEs

Maryland Form 510 – Pass-Through Entity Tax Return

Maryland Form 510D - Pass-Through Entity Estimated Tax

Maryland Form 510E - Application for Extension to File PTE Income Tax Return

Maryland Form 502H - Maryland Deduction for Preservation of Historical Property

Copy of Federal Return Required

An XML copy of pages 1 through 5 of the actual federal income tax return as filed with IRS for the corresponding tax period must be attached to all Form 500 filings and to all Form 510 filings if the PTE is an S Corporation. The Maryland filing will not be complete unless the required federal copy is attached.

Corporations included in a consolidated filing for federal income tax purposes must file separate returns for Maryland purposes and attach an XML copy of pages 1 through 5 of the actual consolidated federal return to each Maryland filing. Each Maryland filing must also include an XML or PDF copy of the columnar schedules of income and expense and balance sheet items (which are required for the federal filing), reconciling the separate items of each member corporation to the consolidated totals.

Additional Documents To Be Provided

Additional documents that corporate e-File software **must** produce:

- Maryland Form EL101B – Signature Document
- Maryland Form EL102B – Payment Voucher for filers with a balance due

Maryland requires that certifications, supporting and signature documents be transmitted to Maryland electronic filing as a PDF document. Please use the Reference Document ID attribute to link the attachment to the appropriate location on the return. All PDF attachments must be listed in the binary attachment portion of the return. Following are suggested naming conventions.

<u>Form</u>	<u>Line</u>	<u>PDF Reference Name</u>	
Form 500	2a	StateLocalIncomeTaxSched.pdf	
	2b	IntAndDivSched.pdf	
	2c	NOLModSched.pdf	
	2f	OtherAddtnSched.pdf	
	4e (code E)	ConservTillgeEquipCert.pdf	
	4e (code H)	ManureSpreadEquipCert.pdf	
	4e	OtherSubtrSched.pdf	
	10f	NonResTaxSchedK1.pdf	
	Form500CR		CreditRecvFrPTESched.pdf
		Part D	CreditJobCreation.pdf
Part E		CreditCommInvest.pdf	
Part H		CreditWaterQualImprov.pdf	
Part K		CreditResearchDevelop.pdf	

	Part L	BioTechInvestmentIncentive.pdf
	Part N	CreditCleanEnergy.pdf
	Part O	CreditMDMinedCoal.pdf
	Part P	CreditMDEconDev.pdf
	Part P	CreditFinalCert.pdf
	Part Q	CreditGreenBldg.pdf
	Part R	BioHeatingOil.pdf
	Part S	CelluloEthanolTechResrchDev.pdf
Form 510		DistCashFlowLimitWksheet.pdf
	3a	NonMDIncWrksht.pdf
	16c	NonResTaxSchedK1.pdf
Form 510SchedA	1a, g	OtherIncomeSched.pdf
	2e	TangibleAssetsSched.pdf
Form 502H		EntitySched.pdf
		ApprvdHeritagePresrvCertApp.pdf
Form EL101B		MDEL101B.pdf
Form EL102B		MDEL102B.pdf
Additional Preparer Information		AdditionalPreparerInfo.pdf

Expected values for the State Submission Manifest

<u>Form</u>	<u>Submission Type</u>	<u>Expected Tax Year</u>
500	MD500	2008
500D	MD500D	2009
500E	MD500E	2008
510	MD510	2008
510D	MD510D	2009
510E	MD510E	2008

What Cannot Be Transmitted Electronically

The following types of returns are excluded from electronic filing:

- Returns with a power of attorney currently in effect for the refund to go to a third party.
- Amended returns.
- Filings that are a duplicate to a paper filed return.
- Composite returns.
- Returns with cent entries.

Acknowledgement System

Maryland generates an acknowledgment for all returns received. Acknowledgment types are:

Accepted – This acknowledgment indicates the electronic return was received and successfully completed the pre-entry validation process. No further action is required regarding the transmission.

Rejected – This acknowledgment indicates the electronic return was received but failed to complete the pre-entry validation process. The acknowledgment contains codes and error descriptions indicating the cause of the rejection. The error condition must be corrected and the return can then be re-transmitted as a “State-Only” transmission.

Acknowledgement files received must be retained for one year after transmission.

SECTION 3 Other Situations

General Information

Filing a tax return is the responsibility of the taxpayer, and filing returns electronically requires an agreement between the taxpayer and the ERO. The Comptroller of Maryland is not a party to this agreement.

Refund Returns

Taxpayers can elect to have their overpaid taxes issued in the form of a refund check or direct deposited into any eligible financial institution of their choice. Taxpayers may choose to have all or part of their refund applied to their estimated tax account for the next year.

The Comptroller will make every attempt to process a direct deposit, but reserves the right to issue a paper check if the direct deposit cannot be properly completed. Check with your financial institution to make sure your direct deposit will be accepted and to get the correct routing and account numbers. The State of Maryland is not responsible for a lost refund if the wrong information was entered.

The average time that it takes for a refund to be generated from our accounting system is approximately two to five business days after the electronic return has been acknowledged by Maryland as being accepted.

Balance Due Returns

Taxpayers who file their return electronically can elect to pay their balance due by three different methods.

- Direct debit (electronic funds withdrawal), for a full or partial payment when filing their return and choose a debit date up to the due date of the return.
- Electronic Funds Transfer (EFT) ACH Credit or Debit.
- Check or money order accompanied by payment Form EL102B.

SECTION 4 Responsibilities of EROs and Transmitter

Confidentiality

Under Section 13-1019 of the Maryland Tax General Article, "Any Income Tax Return Preparer who discloses information in violation of (section) 13-207 of this title is guilty of a misdemeanor and, on conviction, is subject to a fine of not less than \$500 or more than \$10,000."

Timeliness of Filing

All prescribed due dates for filing of returns apply to MeF returns. If any due date falls on a Saturday, Sunday or legal holiday, the return must be filed by the next business day.

All Authorized Maryland EROs must ensure that returns are promptly processed. An electronically filed return is not considered filed until the electronic portion of the tax return has been acknowledged by Maryland as accepted for processing and a signature for the return has been received. If the electronic portion of a return is transmitted on or shortly before the due date and is ultimately rejected, but the ERO and the taxpayer comply with the requirements for timely resubmission of a correct return, the return will be considered timely filed.

The receipt of an electronic postmark will provide taxpayers with confidence that they have filed their return timely. The date of the electronic postmark is considered the date of filing when the date of electronic postmark is on or before the prescribed due date and the return is received by Maryland after the prescribed due date for filing. All requirements for signing the return and completing the declaration as well as resubmitting a rejected timely filed return must be adhered to for the electronic postmark to be considered the date of filing.

Amended Filings

After an electronic return is acknowledged as accepted, it cannot be recalled, intercepted or changed in any manner. If either the ERO or taxpayer wishes to change any entries on an accepted electronic return, an amended paper return must be filed. Address, FEIN, and CRN errors may be corrected for future filings by contacting Taxpayer Services at 410-260-7980 or 1-800-638-2937.

Resubmission of Rejected Tax Returns

Maryland monitors the timeliness of the error correction process when an error acknowledgement is sent. Failure to provide timely correction or erroneous returns can cause a revocation of privileges.

If an electronic acknowledgement has not been received within forty-eight (48) hours of our scheduled retrieval process for any transmitted return/report, the ERO should contact the Maryland helpdesk for further instructions. **It is the responsibility of the ERO to ensure that every return/report filed electronically is acknowledged as accepted.**

If Maryland rejects the corporate return for processing, the ERO must take reasonable steps to inform the taxpayer of the rejection within 24 hours. When the ERO advises the taxpayer that the return has not been filed, the ERO must provide the taxpayer with an explanation.

If the electronic return can be retransmitted it must be filed by the later of the due date of the return or five (5) calendar days after the date Maryland gives notification the return is rejected.

If the electronic return cannot be corrected and retransmitted, the taxpayer must file a paper return. In order for the paper return to be considered timely it must be filed by the later of the due date of the return or ten (10) calendar days after the date Maryland gives notification the return is rejected. The paper return should include an explanation of why the return is being filed after the due date and include a copy of the reject notification.

SECTION 5 Software Design Information

Developer's Responsibilities

Software Developers should:

- Develop tax preparation software in accordance with statutory requirements and Maryland return preparation instructions.
- Provide accurate Maryland income tax returns in correct electronic format for transmission.
- Develop software capable of producing a printed copy of the complete electronic filing which includes a “*Do Not Mail*” watermark on the forms printed, as paper documents are not to be sent to Maryland, when filing electronically unless the taxpayer is specifically requested to do so.
- Provide data validation, verification, and error detection to prevent transmissions of incomplete, inaccurate or invalid return information.
- Prevent electronic filing of any form not approved for electronic filing by Maryland.

Software Acceptance, Testing and Approval

Software Developers are required to test with Maryland for accuracy and to ensure that their software adheres to Maryland business rules and to ensure successful transmission and receipt of acknowledgements. EROs must use tax preparation software that has been approved for use by Maryland.

Software Developers will use the Fed/State 1120/1065 schema which has been developed by states in partnership with the IRS, and Software Developers, as well as the Maryland schema/spreadsheet.

Edits and verification or business rules are defined for each field or data element. The state spreadsheet will include information on field type, field format, length, if it is reoccurring, and the business rule or other edits of the field. Developers should apply data from the state spreadsheet and tax forms to the appropriate data element in the XML schema.

The corporate e-File test package will consist of documentation of special test conditions as well as copies of the state test returns, and will be made available to all Software Developers who indicate their intention to support Maryland corporate e-File.

Maryland's starting test date is tentatively scheduled to begin on November 1, 2008 for tax year 2008, but is subject to IRS system availability and is subject to change. Software Developers may submit test returns through 2009, until the IRS MeF test system shuts down, however, **the Maryland eFile help desk will not assist with the reject code analysis associated with testing or approve any developer after August 31, 2009 for tax year 2008.** After August 31, 2009 all help desk resources will be dedicated to program modification and testing for tax year 2009 programs.

Software Developers should contact the Maryland Corporation/PTE Help Desk prior to testing and again after they have successfully tested and retrieved their acknowledgement.

If the Software Developer is not acting as the ERO, the Software Developer is responsible for providing acknowledgements to the ERO within two days after receipt of acknowledgement. Failure to do so could lead to suspension from the Maryland Program.

Software errors which cause electronic returns to be rejected, that surface after testing has been completed, should be quickly corrected to ensure that EROs have the ability to timely and accurately file their electronic returns. Software updates related to software errors should be distributed promptly to users together with any documentation needed.

To receive final approval, the Software Developer must transmit **ALL** the test returns, in one single transmission, without error. At that point, the Software Developer must send to Maryland, a copy of the acknowledgment forwarded to inform the taxpayer whether the return was accepted or rejected **by the State** and on the method required for retransmission of the corrected return. A Software Developer who successfully completes the state testing process will receive a written confirmation upon completion of testing.

General Information

Maryland will accept the following types of filing:

- Fed/State Original
- State Only

Fed/State Original - The Maryland corporate e-File program works best when the federal and state returns are filed together in one transmission to the IRS (although this is not always possible). Upon receipt, the IRS will validate and verify the federal return data. The IRS will either accept or reject the federal return. The state return is made available to Maryland after the federal return is accepted by the IRS.

State Only – IRS provides the ability for an ERO to transmit and retransmit a state return through the Fed/State system without simultaneously transmitting an original federal return. State Only returns are transmitted to the IRS, validated and made available for states to retrieve in the same fashion as with the Fed/State transmission. This provides a method for individuals who file multiple state returns to have each participating state's return filed electronically. Each state return must be transmitted separately. The taxpayer's federal return must be completed, transmitted and accepted by IRS before transmitting/re-transmitting a State Only return.

Transmit data elements only if they contain data values. Do not send empty data elements (i.e., zero financial fields, unused elements, etc) unless the data element is required by Maryland's schema.

Detailed requirements for decimal placement in ratios and percentages are in the Maryland's state-specific schema and/or data element spreadsheet.

Software Developers must furnish electronic funds (direct debit) information for this payment option to taxpayers who electronically file a balance due return. Electronic funds withdrawal can be made from the taxpayers checking or savings account. The taxpayer can choose the date that they want the amount owed withdrawn from their account up to the due date of the return. Returns electronically filed after the due date using electronic funds withdrawal must use a withdrawal date equal to the date of return

preparation. The electronic funds withdrawal will then occur immediately after the electronic return is accepted. Partial payments can be made using electronic funds withdrawal.

Acceptance in the electronic filing program does not imply an endorsement by the Comptroller of Maryland. Therefore, any public communication that refers to a user's electronic filing capabilities, whether through publication or broadcast, must clearly indicate acceptance of the user for electronic filing and does not constitute an endorsement or approval of the quality of tax preparation services provided by the Comptroller of Maryland. No advertisement may state or infer that electronic filing changes in any way the filing, payment, or legal obligations of the taxpayer.

Maryland will monitor the quality of the transmissions. Accepted returns will be monitored along with rejects, errors and other defects. If quality deteriorates, the electronic filer will receive a warning, or in extreme cases, a letter suspending the electronic filer from filing electronic Corporate/PTE returns. When suspended, the retrieval process will be inactivated halting further processing of Corporate/PTE electronic returns.

Electronic filers and EROs are expected to place the Taxpayer first in providing return/report preparation and transmission services. Regardless of changes in business address, company names, telephone numbers, organization, or personnel, the Taxpayer must always have convenient access to their return/report. This includes but is not limited to, access to current status of the return and access to organization representatives to resolve any questions or concerns.

Suspension

Software Developers, Transmitters and EROs must maintain a high degree of integrity, compliance, and accuracy in order to participate in the Maryland Corporate/PTE e-File program.

All Software Developers and EROs must comply with the requirements and specifications contained in the Maryland Corporate/PTE e-File Handbook. Failure to comply with all requirements and specifications could result in being suspended from the program.

Additionally, Maryland reserves the right to deny participation in our program for the reasons listed below:

- If your company is required to register to conduct business in the state, but company is not registered
- If your company has any outstanding liabilities with the state
- If your company fails to adhere to the state Corporation/PTE e-File program requirements and schema
- If your company does not consistently provide error free returns
- If your company uses unethical practices in return preparation

Administrative Review

Any applicant or filer who has been denied or suspended from participation in the Corporation/PTE Electronic Filing Program may request an administrative review within 30 days from the date of denial or suspension. All requests should be mailed to:

**Director, Revenue Administration Division
Comptroller of Maryland
110 Carroll Street
Annapolis, Maryland 21411-0001
Attn.: Corporate e-File Appeal**

Schemas and Specifications

All Maryland state schemas and specifications are available at www.marylandtaxes.com in the Tax Professional area of the site.

Due Dates TY 2008/2009

Form 500, Form 500E, Incorporated Pass-Through Entity - Form 510 (S-Corp) and Form 510E (S-Corp)

CHART 1

Tax Period Beginning & Ending Dates	Due Dates (Weekend & Holidays Considered)	7 Month Extension Date (Weekend & Holidays Considered)	Tax Year of Return
1/1/08 – 12/31/08	3/16/09	10/15/09	2008
2/1/08 - 1/31/09	4/15/09	11/16/09	2008
3/1/08 - 2/28/09	5/15/09	12/15/09	2008
4/1/08 – 3/31/09	6/15/09	1/15/10	2008
5/1/08 – 4/30/09	7/15/09	2/15/10	2008
6/1/08 – 5/31/09	8/17/09	3/15/10	2008
7/1/08 – 6/30/09	9/15/09	4/15/10	2008
8/1/08 – 7/31/09	10/15/09	5/17/10	2008
9/1/08 – 8/31/09	11/16/09	6/15/10	2008
10/1/08 – 9/30/09	12/15/09	7/15/10	2008
11/1/08 –10/31/09	1/15/10	8/16/10	2008
12/1/08 – 11/30/09	2/15/10	9/15/10	2008

Form 500D & Form 510D (S-Corp)

CHART 2

Tax Period Beginning & Ending Dates	1 Period Date (4th month)	2 Period Date (6th month)	3 Period Date (9th month)	4 Period Date (12th month)	Tax Year Of return
1/1/09 – 12/31/09	4/15/09	06/15/09	09/15/09	12/15/09	2009
2/1/09 – 1/31/10	05/15/09	07/15/09	10/15/09	01/15/10	2009
3/1/09 – 2/28/10	06/15/09	08/17/09	11/16/09	02/15/10	2009
4/1/09 – 3/31/10	07/15/09	09/15/09	12/15/09	03/15/10	2009
5/1/09 – 4/30/10	08/17/09	10/15/09	01/15/10	04/15/10	2009
6/1/09 – 5/31/10	09/15/09	11/16/09	02/15/10	05/17/10	2009
7/1/09 – 6/30/10	10/15/09	12/15/09	03/15/10	06/15/10	2009
8/1/09 – 7/31/10	11/16/09	01/15/10	04/15/10	07/15/10	2009
9/1/09 – 8/31/10	12/15/09	02/15/10	05/17/10	08/16/10	2009
10/1/09 – 9/31/10	01/15/10	03/15/10	06/15/10	09/15/10	2009
11/1/09 – 10/31/10	02/15/10	04/15/10	07/15/10	10/15/10	2009
12/1/09 – 11/30/10	03/15/10	05/17/10	08/16/10	11/15/10	2009

Non Incorporated Pass-Through Entity – Form 510D

CHART 3

Tax Period Beginning & Ending Dates	1 Period Date (4th month)	2 Period Date (6th month)	3 Period Date (9th month)	4 Period Date (13th month)	Tax Year Of return
1/1/09 – 12/31/09	4/15/09	06/15/09	09/15/08	01/15/10	2009
2/1/09 – 1/31/10	05/15/09	07/15/09	10/15/09	02/15/10	2009
3/1/09 – 2/28/10	06/15/09	08/17/09	11/16/09	03/15/10	2009
4/1/09 – 3/31/10	07/15/09	09/15/09	12/15/09	04/15/10	2009
5/1/09 – 4/30/10	08/17/09	10/15/09	01/15/10	05/17/10	2009
6/1/09 – 5/31/10	09/15/09	11/16/09	02/15/10	06/15/10	2009
7/1/09 – 6/30/10	10/15/09	12/15/09	03/15/10	07/15/10	2009
8/1/09 – 7/31/10	11/16/09	01/15/10	04/15/10	08/16/10	2009
9/1/09 – 8/31/10	12/15/09	02/15/10	05/17/10	09/15/10	2009
10/1/09 – 9/31/10	01/15/10	03/15/10	06/15/10	10/15/10	2009
11/1/09 – 10/31/10	02/15/10	04/15/10	07/15/10	11/15/10	2009
12/1/09 – 11/30/10	03/15/10	05/17/10	08/16/10	12/15/10	2009

Non Incorporated Pass-Through Entity – Form 510 & Form 510E

CHART 4

Tax Period Beginning & Ending Dates	Due Dates (Weekend & Holidays Considered)	6 Month Extension Date (Weekend & Holidays Considered)	Tax Year of Return
1/1/08 – 12/31/08	4/15/09	10/15/09	2008
2/1/08 – 1/31/09	5/15/09	11/16/09	2008
3/1/08 – 2/28/09	6/15/09	12/15/09	2008
4/1/08 – 3/31/09	7/15/09	1/15/10	2008
5/1/08 – 4/30/09	8/17/09	2/15/10	2008
6/1/08 – 5/31/09	9/15/09	3/15/10	2008
7/1/08 – 6/30/09	10/15/09	4/15/10	2008
8/1/08 – 7/31/09	11/16/09	5/17/10	2008
9/1/08 – 8/31/09	12/15/09	6/15/10	2008
10/1/08 – 9/30/09	1/15/10	7/15/10	2008
11/1/08 – 10/31/09	2/15/10	8/16/10	2008
12/1/08 – 11/30/09	3/15/10	9/15/10	2008