



Visit our Department's website for automated extension requests, recent announcements, forms, brochures and other information at:

www.dat.maryland.gov

Search the Department's database for personal property and charter information on all business entities.

SDAT.PersProp@Maryland.gov

Important phone numbers:



Personal Property information: 410-767-1170

Toll free (within Maryland): 888-246-5941

MRS: 800-735-2258TT/VOICE

Businesses may file 2 month extension requests via the Department's website.

Extensions of the filing deadline of up to 2 *months* can be granted if the requests are made on or before April 15th. The fastest, most reliable and convenient method is to visit our website. This option offers Department ID number look-up, extension verification, confirmation numbers and recall lists by confirmation number. Always print and keep a copy of the confirmation page. The Department will automatically accept it as evidence of a valid approved extension in case there is ever a problem. To request an extension, go to: www.dat.maryland.gov and click on the extension link under "What's New". When you file for an extension via our website, do NOT also submit a paper extension request. Please file early to avoid possible delays due to the heavy usage of this system which occurs in the last week prior to April 15th.

IMPORTANT REMINDERS

- **Extension requests should be requested through the Department's website at www.dat.maryland.gov. Paper extensions require a \$20 non-refundable processing fee and must be received or postmarked by March 16.**
- **The manufacturing/R&D application deadline is September 1. Exception for tax years beginning after June 30, 2009 - an exemption application may be filed within 6 months after the date of the first assessment notice for the taxable year that includes the manufacturing personal property. A manufacturing exemption cannot be granted unless a timely application is filed. Once filed, no additional applications are required in subsequent years.**
- **Entities requesting a revised assessment due to other missed exemptions (vehicles, software, charitable organizations, etc.) must file that request within three years of the April 15th date the return was due.**
- **Do not prepay late filing penalties.**
- **Personal property of home based sole proprietorships may be fully exempt if the total original cost of the property, including inventory and excluding licensed vehicles, is less than \$10,000. An initial return must be filed to receive this exemption.**
- **The home based business exemption can only be granted to businesses with a single individual as the owner.**
- **If the business needs a trader's license, commercial inventory (line item ②) must be reported.**
- **To ensure proper posting to your account, please include your Department ID number on your return and in all communications with the Department.**
- **The return must be signed by the owner or partner.**

SOLE PROPRIETORSHIP PERSONAL PROPERTY RETURNS Form AT3-51 - Frequent Mistakes

Avoid these common errors to help ensure the efficient filing and processing of your personal property return.

Location Reporting Errors

- Not providing a breakdown of property by multiple locations.
- Inaccurate or missing address information, especially regarding towns.
- Reporting the mailing address instead of the actual property location in art A, line 3 of Form AT3-51.
- Reporting property not located in Maryland.

Property Reporting Errors

- Property reported in wrong depreciation category.
- Failure to report commercial inventory.
- Reporting certain exempt registered vehicles as taxable under line item 1 on Form AT3-51. Some registered vehicles are taxable, such as those with interchangeable registrations.
- Failure to meet the September 1st deadline for manufacturing applications.
- Failure to notify the Department by October 1st when a transfer/sale/disposal of all personal property occurs between January 1st and June 30th. Sometimes assessments are made after the date of transfer.

Other Errors

- Failure to respond to estimated assessment notices. Remember, these will generate tax bills for which the business owner is liable. The Department only has three years from the April 15th due date to make corrections.
- Failure to notify the Department when the owner goes out of business. Use Form AT3-45 (located on our web page) for this purpose.
- Filing under the wrong Department ID#.
- Sole proprietorships/general partnerships not obtaining an account number from the Department.
- Attempting to pre-pay an anticipated late filing penalty. These penalties are billed at the time the assessment is made.
- Inaccurate responses to home-based business exemption questions.
- Failure of home-based businesses to file an initial return in order to qualify for the exemption under §7-227, Tax Property Article.