

O'Donnell and Company, Inc.  
Judy Wahlgren  
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Elkton, MD

#### WRITTEN TESTIMONY HB0409

I am in favor of eliminating filing fees paid by corporation and other business entities to the State of Maryland Department of Assessment and Taxation (SDAT) for certain annual reports.

I operate a small accounting firm in Cecil County, MD and most of my small business clientele find this fee to be a financial burden. They consist of one shareholder with minimal taxable income.

A single member LLC is required to pay the yearly fee as well as report their income on form schedule C like a sole proprietorship. Sole proprietorships are not required to pay filing fees with SDAT. There is no distinguishing in taxing the business however SDAT distinguishes the annual fee that is associated with the entity type.

For these reasons, I am in favor of eliminating the yearly filing fees.

*Judy Wahlgren*  
*2/7/2022*