

Mellow Books And Taxes, Inc.  
Frederick, MD

To Whom It May Concern;

This letter is regarding HB409, Corporations and Associations annual reports. I am in support of eliminating the filing fee for businesses that submit their annual report electronically. I support this because with electronic filing it takes the burden off the people to process the returns by paper, so the business owner should be rewarded by not paying the \$300 fee for filing.

I own a Bookkeeping and Tax preparation firm in Maryland, and file those annual reports for all my clients. I can assure you, every one of them (in addition to every small business owner in Maryland) would be incredibly appreciative of that yearly fee being waived. It may not seem like a lot to the government, but it can be a LOT to a small business. They already pay all their taxes, more taxes than individuals, and then must pay the \$300 "fee", which is really more like a penalty for doing business in Maryland.

Please consider permanently eliminating the \$300 filing fee for electronic filing of the Maryland Annual Report and Personal Property Tax.

Thank you,

Tiffany Mellow  
Owner  
Mellow Books And Taxes, Inc.  
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