

# MARYLAND

## 2024 State & Local Tax Forms & Instructions

For filing personal state and local income taxes for full or part-year Maryland residents



### *Washington County Art Museum*

The Washington County Museum of Fine Arts is an art museum in Hagerstown, Maryland. It's permanent collection encompasses more than 6,500 objects, including paintings, prints, drawings, sculptures, and decorative arts, as well as American art, 19th-century European, and international collections.



### *Baltimore Museum of Industry*

The Baltimore Museum of Industry uses exhibitions and educational programs to examine Maryland's industrial and technological history. The tales of the workers, entrepreneurs, and inventions that thrust Baltimore into the Industrial Revolution are told through educational programs, guided tours, historic galleries, and other exhibits.



### *Chesapeake Bay Maritime Museum*

The Chesapeake Bay Maritime Museum is located in St. Michaels, Maryland. Here, discover the Hooper Strait Lighthouse built in 1879, and visit a functioning shipyard, where you can interact with traditional artisans and view exhibits highlighting the Bay's significance throughout Maryland's history.



COMPTROLLER  
*of* MARYLAND

*Serving the People*

Brooke E. Lierman, Comptroller



Scan to check your refund status after filing.

## **Welcome to the Maryland 2024 Tax Year Booklet**

Reflecting on the first two years of a four-year term, I am proud that our team has worked to modernize our agency and engage with Marylanders. We launched Maryland Tax Connect – a new and improved self-service portal for business tax filing and our agency’s first-ever report on the State of the Economy! This year’s rotation of covers highlights some of Maryland’s unique cultural institutions, showcasing our state’s museums that preserve its rich history and culture. While we couldn’t feature all the incredible museums to visit across Maryland, we proudly celebrate these three treasured institutions. Read below to learn more and send us your ideas on the attributes that make Maryland special that we should highlight in the coming years!

### **The Washington County Museum of Fine Arts**

Founded by Anna Brugh Singer and her husband William H. Singer, Jr. in Hagerstown, Maryland, the Washington County Museum of Fine Arts opened its doors in 1931 and expanded twice - in 1949 and 1994. The firm Hyde & Shepherd designed the building in the neo-Georgian style and features red brick construction trimmed with local limestone. The American Association of Museums accredited the museum in 1997 and it is the only art museum in Western Maryland to hold this honor. The museum’s collection has grown to include over 6,000 art objects.

### **The Chesapeake Bay Maritime Museum**

The Chesapeake Bay Maritime Museum was founded in 1965 as a project of the Historical Society of Talbot County, which obtained three waterfront houses along St. Michael Harbor. The museum was once a site for seafood packing houses, docks, and work boats, and it currently houses a wide range of exhibits, artifacts, and vessels from the Chesapeake Bay. The museum has interactive displays that showcase the Bay’s history and physical and economic environments. It makes for a great visit for adults and children alike!

### **The Baltimore Museum of Industry**

Founded in 1977, the Baltimore Museum of Industry (BMI) interprets the diverse and significant human stories behind labor and innovation in Baltimore, cultivating a sense of belonging and inspiring visitors to think critically about the intersection of work and society. Located in an 1860s oyster cannery on a five-acre waterfront campus, the BMI offers dynamic indoor and outdoor exhibitions, live demonstrations, tours, and hands-on activities for visitors of all ages. Current exhibitions explore the rise and fall of Bethlehem Steel at Sparrows Point, labor activism and unions in 21st century Baltimore, and the role of corner bars as social gathering spaces at the turn of the century.

The Francis Scott Key Bridge spanning Baltimore’s Patapsco River carried workers for nearly a half century—to steel mills, sugar refineries, and offices downtown. When it collapsed on March 26, 2024, it was being repaired by middle-of-the-night laborers filling potholes so Marylanders would have a safer ride to their jobs. In response, the museum has launched an oral history project to preserve the stories of people whose livelihoods have been impacted by the bridge collapse. The stories and materials collected will form the basis of public programs and a future long-term exhibition at the BMI about the Port, its history, and the jobs it sustains.

## A MESSAGE FROM THE COMPTROLLER



Dear Marylander,

Greetings! Thank you for taking the time to review our 2024 Maryland State Tax Forms and Instructions. We compile this publication each year to help guide Marylanders through the tax filing process and provide updates on tax code changes.

Our team at the Office of the Comptroller has been hard at work over the last year to begin an important revitalization in the agency. Guided by our agency-wide vision – to work in partnership to create a state that is more equitable, more resilient, and more prosperous so that every Marylander can reach their full potential – we set forth an ambitious agenda to modernize the agency and our infrastructure, obtain much-needed resources to better serve Marylanders throughout the state, and ensure Maryland is well-positioned for responsible long term economic growth and success.

The Comptroller's Office released the agency's inaugural State of the Economy Report in January, using economic data from 2023. My team led this collaborative effort to better understand the forces at play that have led the state to receive less revenue in the past year. Future reports will dive into specific areas uncovered by our findings. You can find all our research reports at [marylandtaxes.gov/research](https://marylandtaxes.gov/research) to learn more.

As part of a much-needed modernization effort, we have launched Maryland Tax Connect, a self-service portal that now allows Maryland businesses to file their taxes online with increased ease and security, enabling taxpayers to interact with the Comptroller's Office more efficiently. The portal is designed to allow taxpayers to complete essential functions and is accessible from a mobile device or a desktop. Our goal is for all Maryland taxpayers to be able to pay their state taxes and track their tax payments in this new system by 2026. For more information, visit [marylandtaxes.gov/MDTaxConnect](https://marylandtaxes.gov/MDTaxConnect).

Additionally, during the 2025 tax season, eligible Marylanders will be able to file their state and federal taxes for free through the new Direct File program. Direct File is a new, simple, and secure tax filing software developed by the IRS in partnership with the Comptroller of Maryland, which will allow eligible taxpayers to prepare and file their tax returns online, directly with the government. Visit [marylandtaxes.gov/directfile](https://marylandtaxes.gov/directfile) to learn more about this and other options available for Marylanders to file their taxes this year.

I am also pleased to report that we had another successful legislative session this past year. With broad stakeholder support, and in partnership with Governor Wes Moore, Senate President Bill Ferguson, and Speaker Adrienne Jones, we obtained additional resources for the Comptroller's Office, including new positions to advance hiring efforts across the agency and \$8.5 million for cybersecurity, training, audit efforts, equipment upgrades, maintenance, fraud, and accessibility-related projects, including translation services.

We also passed all six of our priority bills in our legislative package. Over the long term, these bills will help Marylanders by providing tax assistance funding for low-income residents of Maryland, supporting our agency's compliance efforts, preventing and punishing tax preparer scams, promoting online filing, and providing resources to help raise awareness of personal income tax credits.

We look forward to working with you, your community, or your business. Only by building solid partnerships can we ensure the growth and thriving of our communities and businesses. Please call our team for assistance at 1-800-MD-TAXES or email us at [taxhelp@marylandtaxes.gov](mailto:taxhelp@marylandtaxes.gov).

Be well and please keep in touch!

My best,

Brooke E. Lierman



## TABLE OF CONTENTS

New local tax brackets for 2024 . . . . .	ii
Filing Information . . . . .	iii
Assembling your return . . . . .	iv
Five Fast FAQs . . . . .	iv

### INSTRUCTION . . . . . PAGE

1. Who must file? . . . . .	1
2. Use of federal return. . . . .	2
3. Maryland Healthcare Coverage. . . . .	2
4. Name and address . . . . .	2
5. Social Security Number(s) . . . . .	2
6. Maryland political subdivision information . . . . .	3
7. Filing status. . . . .	4
8. Special instructions for married filing separately. . . . .	4
9. Part-year residents . . . . .	5
10. Exemptions . . . . .	5
11. Income . . . . .	5
12. Additions to income . . . . .	5
13. Subtractions from income . . . . .	7
14. Itemized Deductions . . . . .	13
15. Figure your Maryland Adjusted Gross Income . . . . .	13
16. Figure your Maryland taxable net income . . . . .	13
17. Figure your Maryland tax. . . . .	13
18. Earned income credit, poverty level credit, credits for individuals and business tax credits . . . . .	14
19. Local income tax and local credits . . . . .	17
20. Total Maryland tax, local tax and contributions . . . . .	18
21. Taxes paid and refundable credits. . . . .	18
22. Overpayment or balance due. . . . .	20
23. Telephone numbers, code number, signatures and attachments. . . . .	21
24. Electronic filing, mailing and payment instructions, deadlines and extension. . . . .	21
25. Fiscal year. . . . .	22
26. Special instructions for part-year residents. . . . .	22
27. Filing return of deceased taxpayer . . . . .	23
28. Amended returns . . . . .	24
29. Special instructions for military taxpayers . . . . .	24
• Maryland Tax Tables . . . . .	26-32
• Anne Arundel County Tax Table . . . . .	34-44

### Forms and other information included in this booklet:

- Privacy act information
- Maryland Payment Voucher Worksheet (PVW) for Estimated Tax and Extension Payments
- State Department of Assessments and Taxation Information

## NEW FOR 2024

**New Subtraction Modifications:** There are two new subtraction modifications and five updated subtraction modifications. For more information, see Instruction 13 (Line 13, Code Letters va., aa., oo., uu., xx., yd., and ye.).

**Tax Credits:** There are two updated tax credits for qualified individuals. For more information, see Instruction 18 (Line 24 Code Letter g) and Instruction 21 (Line 43 #5).

### New Legislation

**Police Auxiliary and Reserve Volunteers Subtraction Modification – Senate Bill 108/House Bill 646:** This bill combines the existing subtraction for volunteer fire, rescue, or emergency medical services with the existing subtraction for police auxiliary or reserve volunteers. The subtraction amount for all volunteers is \$7,000. Reporting requirements remain the same for qualifying organizations.

**Donations to Diaper Banks and Other Charitable Entities Sunset Extension – House Bill 490:** This bill extends the sunset date of the diaper bank income tax subtraction through tax year 2026.

**State Law Enforcement Officers Subtraction Modification – Senate Bill 822:** This bill expands the current subtraction for income earned by a law enforcement officer to any State law enforcement officer residing in a political subdivision in which the crime rate exceeds the State’s crime rate.

**Law Enforcement Officers and Fire Fighters Death Benefit Subtraction Modification- Senate Bill 897/House Bill 1064:** This emergency bill expands the existing subtraction to include a payment of a death benefit under a collective bargaining agreement from a Maryland county or municipality to the beneficiary of a law enforcement officer or firefighter who has died in the line of duty.

**Maryland Protecting Opportunities and Regional Trade (PORT) Act – Senate Bill 1188/House Bill 1526:** This bill creates a new subtraction for benefit payments made to an individual or family member of an individual injured or killed in the collapse of the Francis Scott Key Bridge and tuition assistance provided to students through the Fallen Transportation Workers Scholarship Fund.

**Horse Racing Facility Ownership and Construction – House Bill 1524:** This bill amends the subtraction for income recognized before, on, or after June 1, 2024, from the sale of property within or the expenditure of government funds on Laurel Park in Anne Arundel County, Pimlico Race Course in Baltimore City, or Bowie Race Course Training Center in Prince George’s County.

**Venison Donation Income Tax Credit – Senate Bill 440/House Bill 447:** This bill provides an income tax credit for up to \$75 per deer (\$300 maximum) in expenses incurred to butcher and process an antlerless deer for human consumption if harvested and donated to an IRC §501(c)(3) nonprofit organization. The total annual credit may exceed \$300 if the individual has a deer management permit.

**Catalytic Revitalization Project Tax Credit Alterations – Senate Bill 394:** This bill specifies the credit certificate may now be issued by the Maryland Department of Housing and Community Development in one of two ways: (1) for a project issued a single tax credit on completion, the taxpayer may claim a credit of 20% of the amount stated on the certificate for 5 consecutive years; and (2) for a phased project issued on completion of a phase, the taxpayer may claim 100% of the amount stated on the certificate.

## NEW LOCAL TAX BRACKETS FOR 2024

The Anne Arundel County Tax Table has been updated. See [marylandtaxes.gov](http://marylandtaxes.gov).

### Anne Arundel County

For taxpayers with filing statuses of Single, Married Filing Separately, or Dependent, their local tax rate is as follows:

- (1) For a filer with taxable net income of at least \$1 but not over \$50,000, 2.7% of the filer's taxable net income;
- (2) For a filer with taxable net income of at least \$50,001 but not over \$400,000, \$1,350 plus 2.81% of the filer's taxable net income over \$50,000; and
- (3) For a filer with taxable net income of at least \$400,001, \$11,185 plus 3.2% of the filer's taxable net income over \$400,000;

For taxpayers with filing statuses of Married Filing Jointly, Head of Household, or Qualified Surviving Spouse, their local tax rate is as follows:

- (4) For a filer with taxable net income of at least \$1 but not over \$75,000, 2.7% of the filer's taxable net income;
- (5) For a filer with taxable net income of at least \$75,001 but not over \$480,000, \$2,025 plus 2.81% of the filer's taxable net income over \$75,000; and
- (6) For a filer with taxable net income of at least \$480,001, \$13,405.50 plus 3.2% of the filer's taxable net income over \$480,000;

*Find the income range in the Anne Arundel County tax table (beginning on p. 34) that applies to the amount on Line 20 of Form 502. If your taxable income is \$100,000 or more, use the Anne Arundel County Tax Computation Worksheet Schedule (19D) at the end of the tax table.*

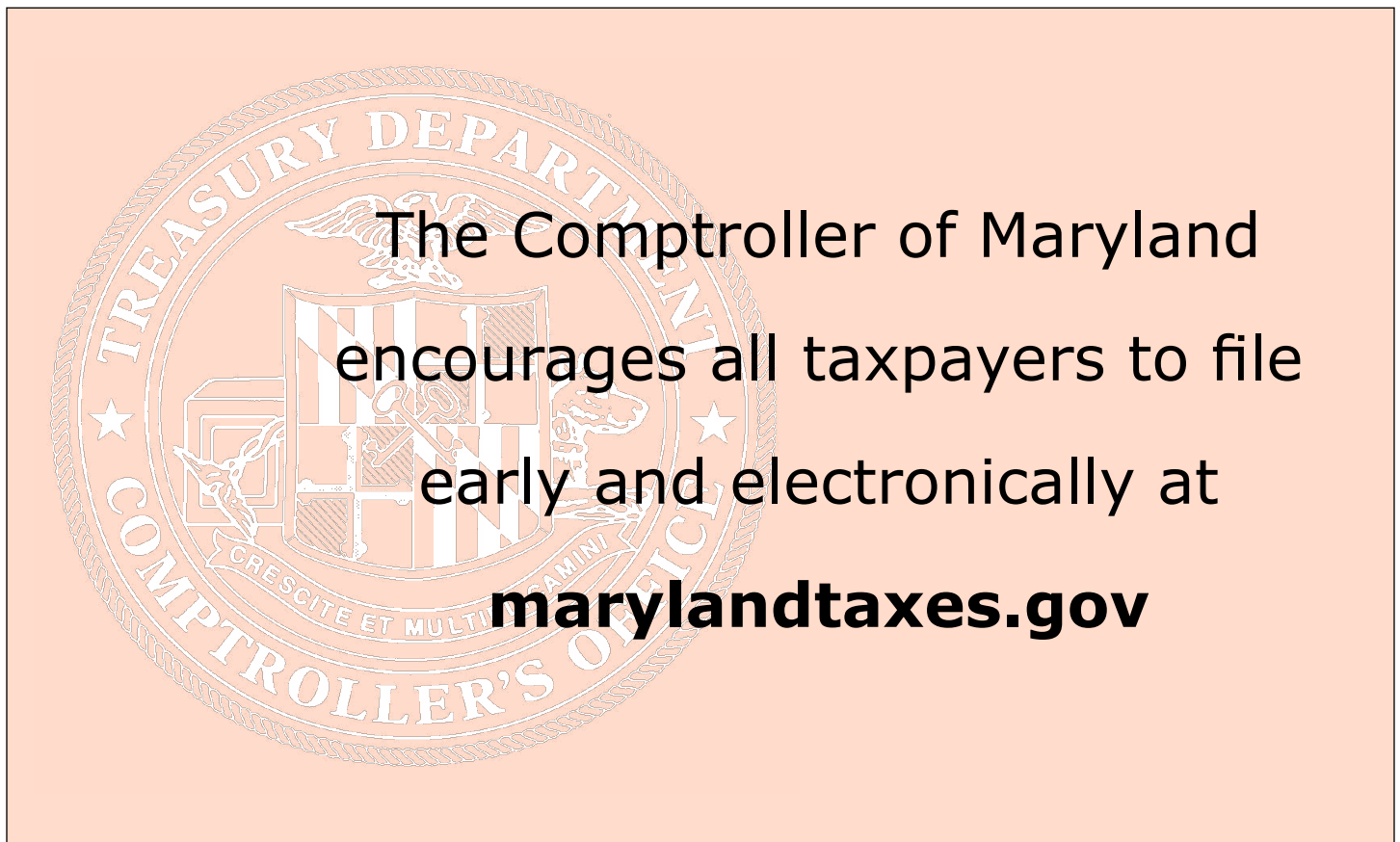
### Frederick County

For taxpayers with filing statuses of Single, Married Filing Separately, or Dependent, their local tax rate is as follows:

- (1) .0225 for taxpayers who have a taxable net income of at least \$1 and not exceeding \$25,000;
- (2) .0275 for taxpayers who have a taxable net income of at least \$25,001 and not exceeding \$50,000;
- (3) .0296 for taxpayers who have a taxable net income of at least \$50,001 and not exceeding \$150,000; or
- (4) .0320 for taxpayers who have a taxable net income of \$150,001 or more;

For taxpayers with filing statuses of Married Filing Jointly, Head of Household, or Qualified Surviving Spouse, their local tax rate is as follows:

- (5) .0225 for taxpayers who have a taxable net income of at least \$1 and not exceeding \$25,000;
- (6) .0275 for taxpayers who have a taxable net income of at least \$25,001 and not exceeding \$100,000;
- (7) .0296 for taxpayers who have a taxable net income of at least \$100,001 and not exceeding \$250,000; or
- (8) .0320 for taxpayers who have a taxable net income of \$250,001 or more.



## GETTING HELP

- **Tax Forms, Tax Tips, Brochures and Instructions:** These are available online at [marylandtaxes.gov](http://marylandtaxes.gov) and at branch offices of the Comptroller (see back cover). For forms only, call 410-260-7951.
- **Telephone:** February 1 - April 15, 2025, 8:30 a.m. until 6:00 p.m., Monday through Friday, call 1-800-MDTAXES (1-800-638-2937) or from Central Maryland 410-260-7980.
- **Email:** [taxhelp@marylandtaxes.gov](mailto:taxhelp@marylandtaxes.gov).
- **Extensions:** To telefile an extension, call 410-260-7829; to file an extension online, visit [marylandtaxes.gov](http://marylandtaxes.gov).

## RECEIVING YOUR REFUND

- **Direct Deposit:** To have your refund deposited to your bank or other financial account, enter the routing number, account number, and the name(s) as it appears on the bank account in the direct deposit section on page 4 of Form 502.
- **Deposit of Income Tax Refund to more than one account:** Form 588 allows income tax refunds to be deposited to more than one account. See Instruction 22 for more information. 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 you enter the wrong account information.
- **Check:** Unless otherwise requested, we will mail you a paper check.
- **Refund Information:** To request information about your refund, visit [marylandtaxes.gov](http://marylandtaxes.gov), or call the refund information line 1-800-218-8160 or from Central Maryland 410-260-7701.

## FILING ELECTRONICALLY

- **Go Green!** eFile saves paper. In addition, you will receive your refund faster; receive an acknowledgement that your return has been received; and, if you owe, you can extend your payment date until April 30th if you both eFile and make your payment electronically.
- **Security:** Your information is transmitted securely when you choose to file electronically. It is protected by several security measures, such as multiple firewalls, state-of-the-art threat detection, and encrypted transmissions.
- **iFile:** Free Internet filing is available for Maryland income tax returns with no income limitation at [https://interactive.marylandtaxes.gov/Individuals/iFile\\_ChooseForm/default.asp](https://interactive.marylandtaxes.gov/Individuals/iFile_ChooseForm/default.asp).
- **PC Retail Software:** Check the software requirements to determine eFile eligibility before you purchase commercial off-the-shelf software. Use software or link directly to a provider site to prepare and file your return electronically.
- **eFile:** Ask your professional tax preparer to eFile your return. You may use any tax professional who participates in the Maryland Electronic Filing Program. To obtain a list of approved Maryland Software Providers, please visit [marylandtaxes.gov](http://marylandtaxes.gov).
- **IRS Free File:** Free Internet filing is available for federal income tax returns; some income limitations may apply. Visit [irs.gov](http://irs.gov) for eligibility. Fees for state tax returns also may apply; however, you may always return to [marylandtaxes.gov](http://marylandtaxes.gov) to use the free iFile Internet filing for Maryland income tax returns after using the IRS Free File for your federal return.

## AVOID COMMON ERRORS

- **Social Security Number(s):** Enter each Social Security Number in the space provided at the top of your tax return. Also enter the Social Security Number for children and other dependents. The Social Security Number will be validated by the IRS before the return has completed processing.

- **Local Tax:** Use the correct local income tax rate, based on your county of residence on the last day of the tax year for where you lived on December 31, 2024, or the last day of the year for fiscal filers. See Instruction 19.
- **Original Return:** Send only your original completed Maryland tax return. Photocopies can delay processing of your refund. If you filed electronically, do not send a paper return.
- **Federal Forms:** Do not send federal forms, schedules, or copies of federal forms or schedules unless requested.
- **Photocopies:** Remember to keep copies of all federal forms and schedules and any other documents that may be required later to substantiate your Maryland return.
- **Ink:** Use only blue or black ink to complete your return. Do not use pencil.
- **Attachments:** Make sure to send all wage and tax statements such as W-2s, 1099s and K-1s. Ensure that the state tax withheld is readable on all forms. Ensure that the state income modifications and state tax credits are clearly shown on all K-1s.
- **Colored Paper:** Do not print the Maryland return on colored paper.
- **Barcodes:** Do not staple or destroy the barcode.

## PAYING YOUR TAXES

- **Direct Debit:** If you file electronically and have a balance due, you can have your income tax payment deducted directly from your bank account. This free service allows you to choose your payment date, anytime until April 30, 2025. Visit [marylandtaxes.gov](http://marylandtaxes.gov) for details.
- **Bill Pay Electronic Payments:** If your paper or electronic tax return has a balance due, you may pay electronically at <https://interactive.marylandtaxes.gov/Individuals/Payment/> The amount you designate will be debited from your bank or financial institution on the date that you choose.
- **Checks and Money Orders:** Make check or money order payable to Comptroller of Maryland. We recommend you include your Social Security Number on your check or money order.

## ALTERNATIVE PAYMENT METHODS

For alternative methods of payment, such as a credit card, visit [marylandtaxes.gov](http://marylandtaxes.gov).

## PRIVACY ACT INFORMATION

The Tax-General Article of the Annotated Code of Maryland authorizes the Comptroller of Maryland to request information on tax returns to administer the income tax laws of Maryland, including determination and collection of correct taxes. Tax-General Article § 10-804 provides that you must include your Social Security Number on the return you file. This is so we know who you are and can process your return and papers.

If you fail to provide all or part of the requested information, exemptions, exclusions, credits, deductions, or adjustments may be disallowed and you may owe more tax. In addition, the law provides penalties for failing to supply information required by law or regulations.

You may look at any records held by the Comptroller of Maryland which contain personal information about you. You may inspect such records, and you have certain rights to amend or correct them.

As authorized by law, information furnished to the Comptroller of Maryland may be given to the United States Internal Revenue Service, an authorized official of any state that exchanges tax information with Maryland and to an officer of this State having a right to the information in that officer's official capacity. The information may be obtained in accordance with a proper legislative or judicial order.

If you opt in, certain information from your return may be shared with the Maryland Health Connection (see Instruction 3).

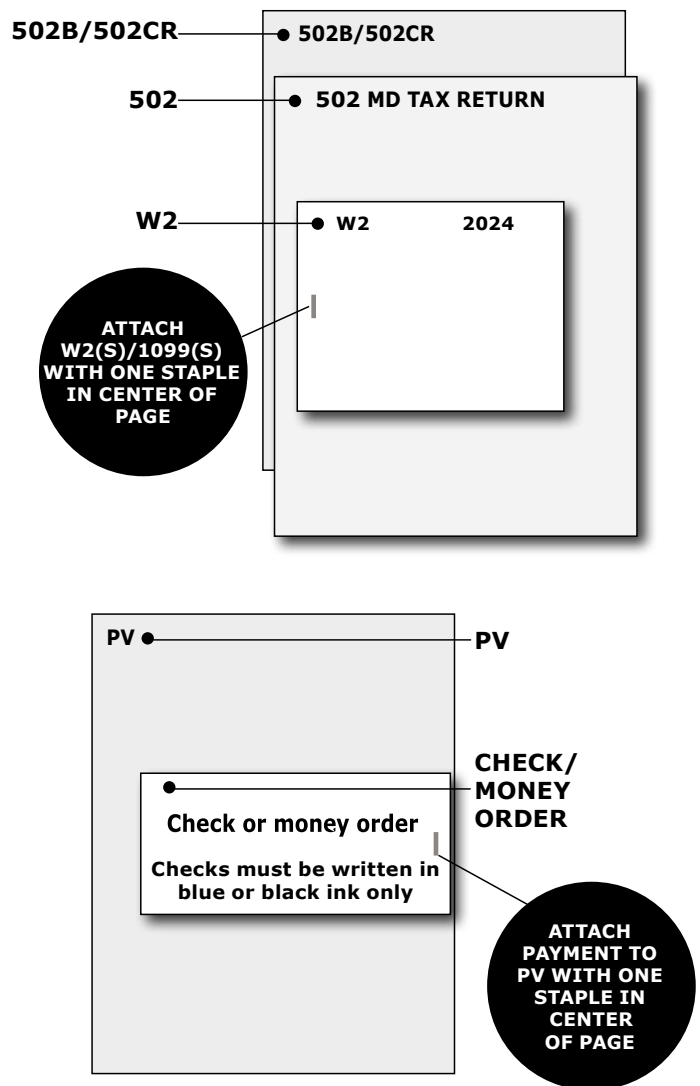
## WHAT YOU SHOULD SEND

- Your **original**, completed Maryland income tax return (Form 502) and Dependents Form 502B as applicable. To prevent any delay of processing your return, the content of the return **must** be fully printed on a letter-size 8 ½" X 11" paper without any shrinkage or reduction.
- **Form PV** for returns with payment by check or money order. Attach the payment to the Form PV. The Form PV and payment are placed before the Form 502 for mailing purposes. **The Form PV and payment are not attached to the Form 502.**
- Form 502R if you have taxable retirement income.
- Form 588 if you elect to have your refund direct deposited to more than one account.
- W-2(s)/1099(s) showing Maryland tax withheld.
- Schedules K-1 showing Maryland tax withheld and/or Maryland tax credit.
- If you have a balance due, and if not filing and paying electronically, include a check or money order payable to Comptroller of Maryland with your Social Security number /Individual Taxpayer Identification Number, tax year, and tax type. Failure to include this information will delay the processing of your payment.
- Maryland schedules or other documents may be required according to the instructions if you claim certain credits or subtractions. These include: 500DM, 502CR, 502TP, 502UP, 502V, 502S, and 502SU.
- A copy of the tax return you filed in the other state or locality if you're claiming a tax credit on Form 502CR, Part A.

## DO NOT SEND

- Photocopies of your Maryland return.
- Federal forms or schedules unless requested.
- **Any forms or statements not requested.**
- Returns by fax.
- Returns on colored paper.
- Returns completed in pencil.
- Returns with the barcode stapled or destroyed.

## ASSEMBLING YOUR RETURN



## FIVE FAST FREQUENTLY ASKED QUESTIONS

### 1. Pension Exclusion.

Q: Can I claim both pensions exclusions, the standard on Line 10a and the Retired Forest/ Park/ Wildlife Ranger on Line 10b of Form 502?

A: No. You may only claim one pension exclusion per individual based on age. See instructions 13 for details.

### 2. Pension Exclusion Qualifying Plans.

Q: Do 401 (k) and 403(b) plans qualify for the pension exclusion?

A: Yes, but an IRA does not. For more information, refer to Line 10a. of Instruction 13; the chart in the Instructions of Form 502R; or visit [marylandtaxes.gov](http://marylandtaxes.gov).

### 3. Itemized deductions.

Q: Can I claim itemized deductions on my Maryland return if I claimed standard deduction on my federal return?

A: No. You may claim itemized deductions on your Maryland return only if you claimed itemized deductions on your federal return. If you claimed your itemized deductions on your federal return, you may figure your tax using both deduction methods to determine which is best for you.

**Note:** Due to the State and local tax limitations (SALT), the state and local tax Line 17b of Form 502 is capped at \$10,000 or \$5,000 if married filing separately plus any amount deducted to claim the Preservation and Conservation Easements tax credit from part F of the Form 502CR.

### 4. Physical Address of the taxing area.

Q: What is my physical address as of December 31st or the last day of the taxable year?

A: Your Maryland resident address. If you moved during the taxable year, your physical address is your Maryland resident address on the last day you resided in Maryland.

Q: What is my 4-digit political subdivision code / taxing area?

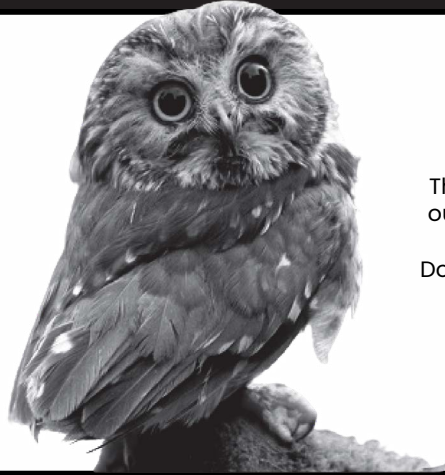
A: Your 4-digit code represents the taxing area based on your Maryland physical address.

### 5. PV – Use for personal taxes only.

Q: Can I use the Form PV for payments of anything other than my personal taxes?

A: No. The Form PV is used to remit balance due payments for Forms 502 and 505, estimated payments, and extension payments.

# Protect Maryland Wildlife!



## Contribute to the Chesapeake Bay & Endangered Species Fund

Thousands of animals need your help to protect their habitats. When you protect our wildlife, you are also investing in your own community; helping to plant trees, remove trash, and give students firsthand experiences in outdoor learning. Donations are split evenly between the top-rated nonprofit Chesapeake Bay Trust and the Wildlife & Heritage Division of the Department of Natural Resources.

To learn more about how your donation is used visit [www.cbtrust.org](http://www.cbtrust.org).



**Chesapeake Bay Trust**

Empowering people. Restoring nature.

## SUPPORT CHILDREN AND ADULTS WITH DEVELOPMENTAL DISABILITIES



Children and adults with developmental disabilities, such as autism and Down syndrome, count on concerned citizens like you to help the Developmental Disabilities Administration provide:

- Support services
- Job training and employment
- Community living opportunities
- Crisis intervention



**DO NOT WAIT — PLEASE DONATE!**

Your gift will be deducted from your tax refund or added to your tax payment.

Use line 36 on Form 502, line 23 on Fiduciary Form 504 or line 39 on Non Resident Form 505

For more information, call the Developmental Disabilities Administration at 410-767-5600 or visit [health.maryland.gov/dda](http://health.maryland.gov/dda).

## Help save a life this tax season!

**Donations to the Maryland Cancer Fund will support cancer diagnosis and treatment for low income Maryland residents.**

*It's easy:*

1. Enter the amount you wish to donate on Line 37.
2. That amount will be deducted from your tax refund or added to your tax payment.
3. All donations are tax deductible.

For more information, call 410-767-6213.

Use: Line 37 on Form 502 • Line 24 on Form 504 • Line 40 on Form 505

[https://health.maryland.gov/phpa/cancer/pages/mcf\\_home.aspx](https://health.maryland.gov/phpa/cancer/pages/mcf_home.aspx)







**DUE DATE**

Your return is due by April 15, 2025. If you are a fiscal year taxpayer, see Instruction 25. If any due date falls on a Saturday, Sunday, or legal holiday, the return must be filed by the next business day.

To speed up the processing of your tax refund, consider filing electronically. You must file within three years of the original due date to receive any refund. For more information, visit [marylandtaxes.gov](http://marylandtaxes.gov).

**COMPLETING THE RETURN**

You must write legibly using blue or black ink when completing your return.

DO NOT use pencil or red ink. Submit the original return, not a photocopy. If no entry is needed for a specific line, leave blank. Do not enter words such as "none" or "zero" and do not draw a line to indicate no entry. Failure to follow these instructions will delay the processing of your return.

You may round off all cents to the nearest whole dollar. Fifty cents and above should be rounded to the next dollar. State calculations are rounded to the nearest cent.

**ELECTRONIC FILING INSTRUCTIONS**

The instructions in this booklet are designed specifically for filers of paper returns.

If you are filing electronically and these instructions differ from the instructions for the electronic method being used, you should comply with the instructions for that method.

Free internet filing is available for Maryland income tax returns. Visit [https://interactive.marylandtaxes.gov/Individuals/iFile\\_ChooseForm/](https://interactive.marylandtaxes.gov/Individuals/iFile_ChooseForm/)

**Software vendors should refer to the e-file handbook for their instructions.**

**SUBSTITUTE FORMS**

You may file your Maryland income tax return on a computer-prepared or computer-generated substitute form provided the form is approved in advance by the Revenue Administration Division. The fact that a software package is available for retail purchase does not guarantee that the package or all forms have been approved for use.

To confirm that a software package or a specific form has been approved by the Comptroller or to see a list of Approved Software Vendors for Maryland Substitute Forms, visit [marylandtaxes.gov](http://marylandtaxes.gov) and search Approved Vendors.

**PENALTIES**

There are severe penalties for failing to file a tax return, failing to pay any tax when due, filing a false or fraudulent return, or making a false certification. Penalties may include civil fines, criminal fines, imprisonment, and a penalty on your taxes. In addition, interest is charged on amounts not paid.

To collect unpaid taxes, the Comptroller is authorized to seize the salary, wages, or property of delinquent taxpayers.

**1 WHO MUST FILE?**

This booklet and forms are for residents and part-year residents of Maryland. In general, you must file a Maryland return if you are or were a resident of Maryland AND you are required to file a federal return. Information in this section will allow you to determine if you must file a return and pay taxes as a resident of Maryland. If you are not a resident but had Maryland tax withheld or had income from sources in Maryland, you must use Form 505 or 515, Nonresident Tax return.

**WHO IS A RESIDENT?**

You are a resident of Maryland if:

- a. Your permanent home is or was in Maryland (the law refers to this as your domicile). OR
- b. Your permanent home is outside of Maryland, but you maintained a place of abode (a place to live) in Maryland for more than six months of the tax year. If this applies to you and you were physically present in the state for 183 days or more, you must file a full-year resident return.

**PART-YEAR RESIDENTS**

If you began or ended residence in Maryland during the tax year, you must file a Maryland resident income tax return. See Instruction 26.

**MILITARY AND OTHERS WORKING OUTSIDE OF MARYLAND**

Military and other individuals whose domicile is in Maryland, but who are stationed or work outside of Maryland, including overseas, retain their Maryland legal residence. Maryland residency is not lost because of duty assignments outside of the State; see Administrative Release 37. Military personnel and their spouses should see Instruction 29.

**TO DETERMINE IF YOU ARE REQUIRED TO FILE A MARYLAND RETURN**

- a. Add up all of your federal gross income to determine your total federal income. Gross income is defined in the Internal Revenue Code and, in general, consists of all income regardless of source. It includes wages and other compensation for services, gross income derived from business, gains (not losses) derived from dealings in property, interest, rents, royalties, dividends, alimony, annuities, pensions, income from partnerships or fiduciaries, etc. **If modifications or deductions reduce your gross income below the minimum filing level, you are still required to file.** IRS Publication 525 provides additional information on taxable and nontaxable income.
- b. Do not include Social Security or railroad retirement benefits in your total federal income.
- c. Add to your total federal income any Maryland additions to

**MINIMUM FILING LEVELS TABLES**

<b>TABLE 1 MINIMUM FILING LEVELS FOR TAXPAYERS UNDER 65</b>	<b>TABLE 2 MINIMUM FILING LEVELS FOR TAXPAYERS 65 OR OVER</b>
Single person (including dependent taxpayers) . . . . .	Single, age 65 or over . . . . .
Joint Return . . . . .	Joint Return, one spouse, age 65 or over . . . . .
Married persons filing separately . . . . .	Joint Return, both spouses, age 65 or over . . . . .
Head of Household . . . . .	Married filing separately, age 65 or over . . . . .
Qualifying surviving spouse . . . . .	Head of Household, age 65 or over . . . . .
	Qualifying surviving spouse, age 65 or over . . . . .

income. Do not include any additions related to periods of nonresidence. See Instruction 12. **This is your Maryland gross income.**

- d. If you are a dependent taxpayer, add to your total federal income any Maryland additions and subtract any Maryland subtractions. See Instructions 12 and 13. **This is your Maryland gross income.**
- e. You must file a Maryland return if your Maryland gross income equals or exceeds the income levels in the MINIMUM FILING LEVEL TABLE 1.
- f. If you or your spouse is 65 or over, use the MINIMUM FILING LEVEL TABLE 2.
- g. You must also file a Maryland return if you have Maryland income tax liability resulting from credits you claimed in a previous year that are subject to recapture. (See Instruction for Line 21a.)

**IF YOU ARE NOT REQUIRED TO FILE A MARYLAND RETURN BUT HAD MARYLAND TAXES WITHHELD OR YOU QUALIFY TO CLAIM A REFUNDABLE CREDIT**

To claim a refund for Maryland income taxes withheld or to claim a refundable credit (see Instruction 21), you must file a Maryland return. Taxpayers who are filing for refund only, should complete all of the information at the top of Form 502 and the following Lines:

- 1-16**
- 22\*, 29\***
- 35-44**
- 46, 48**

\*Enter a zero unless: (i) you claim an earned income credit on your federal return, or (ii) you do not meet the minimum age requirement under the federal credit, but are otherwise eligible for the federal credit, for those without a qualifying child.

Attach applicable withholding statements (Forms W-2 and 1099), Form 502CR, and Maryland Schedule K-1 (510/511). The total amount withheld on all Forms W-2 and 1099 must equal the withholding you are claiming. Complete direct deposit information (Instruction 22) if desired and sign the return.

## **2 USE OF FEDERAL RETURN.**

### **First complete your 2024 federal income tax return.**

You will need information from your federal return to complete your Maryland return. Complete your federal return before you continue. Maryland law requires that your income and deductions be entered on your Maryland return exactly as they were reported on your federal return. If you use federal Form 1040NR, visit [marylandtaxes.gov](http://marylandtaxes.gov) for further information. All items reported on your Maryland return are subject to verification, audit, and revision by the Maryland State Comptroller's Office.

## **3 MARYLAND HEALTHCARE COVERAGE.**

The Maryland General Assembly enacted Chapter 423 in the 2019 Session requiring the collection of certain information, including whether an individual is uninsured at the time the tax return is filed and whether the individual is interested in having Maryland Health Connection ("MHC") determine whether an individual may be eligible for insurance affordability programs, such as no-cost or low-cost minimum essential health care coverage.

Check the appropriate box on Form 502 for you and/or your spouse if you are uninsured as of the date you file your return. If you would like MHC to determine pre-eligibility for health insurance affordability programs for any uninsured member of your household, you must also check the box on Form 502 indicating you authorize the Comptroller to share information from your tax return with MHC, which is operated by the Maryland

Health Benefit Exchange.

For each dependent identified on Form 502B, check the appropriate box to indicate if that dependent is an uninsured individual as of the date the return is filed.

You must provide the date of birth for any uninsured individual who is interested in obtaining minimum essential health coverage.

If you authorize information sharing, we will share the following information with MHC:

- Name, SSN/ITIN, and date of birth of each individual identified on your return;
- Your current mailing address, email address, and phone number;
- Filing status reported on your return;
- Total number of individuals in your household included in your return;
- Insured/uninsured status of each individual included in your return;
- Blindness status;
- Relationship (self, spouse, or dependent) to the primary taxpayer for each individual included in your return; and
- Your federal adjusted gross income amount from Line 1.

Information shared with MHC will be used to determine eligibility for insurance affordability programs or to assist with enrollment in health coverage. If you would like more information about the health insurance affordability programs or health care coverage enrollment, visit [MarylandHealthConnection.gov/easyenrollment/](http://MarylandHealthConnection.gov/easyenrollment/).

## **4 NAME AND ADDRESS.**

### **Print using blue or black ink.**

Enter your name exactly as entered on your federal tax return. If you changed your name because of marriage, divorce, etc., be sure to report the change to the Social Security Administration before filing your return. This will prevent delays in the processing of your return.

Enter your current address using the spaces provided. On Current Mailing Address Line 1, enter the street number and street name of your current address. If using a PO Box address, enter "PO Box" and the PO Box number on Current Mailing Address Line 1. On Current Mailing Address Line 2, if applicable, enter the floor, suite or apartment number for your current mailing address. If using a PO Box address, leave Current Mailing Address Line 2 blank. Enter City or Town, State, and ZIP Code + 4.

**If using a foreign address, complete the lines indicated for Country Name, Province/State/County, and Postal Code.**

## **5 SOCIAL SECURITY NUMBER(S) (SSN).**

**It is important that you enter each digit of your Social Security number in the space provided at the top of your tax return. Missing or unreadable digits will delay the processing of your return. Your name must match the name on your current Social Security card to ensure you receive your personal exemption. If your name does not match the name on your Social Security card, contact the federal Social Security Administration at 800-722-1213, or visit [ssa.gov](http://ssa.gov).**

The Social Security number(s) must be a valid number issued by the Social Security Administration of the United States Government. If you, your spouse, or dependent(s) do not have a Social Security number and you are not eligible to get a SSN, **you must apply for an Individual Taxpayer Identification Number (ITIN) with the IRS and you should wait until you have received it before you file; and enter it wherever your Social Security number is requested on the return.**

A missing or incorrect SSN or ITIN could result in the disallowance of any credits or exemptions you may be entitled to and result in a balance due.

A valid SSN or ITIN is required for any claim or exemption for a dependent. If you have a dependent who was placed with you for legal adoption and you do not know their SSN, you must get an Adoption Taxpayer Identification Number (ATIN) for the dependent from the IRS.

If your child was born and died in this tax year and you do not have a SSN for the child, complete just the name and relationship of the dependent and enter code **322**, on one of the code number lines located to the right of the telephone number area on page 4 of the form; attach a copy of the child's death certificate to your return.

## 6 MARYLAND POLITICAL SUBDIVISION INFORMATION (REQUIRED).

Fill in the lines for your Maryland physical address of the taxing area as of December 31, 2024, including political subdivision lines, based on your residence on the last day of the taxable period. Part-year residents fill in the lines for your Maryland physical address, including political subdivision lines, based on your last day of residence in Maryland in the taxable period. Military personnel who are legal residents of Maryland should fill in the lines for your Maryland physical address, including political subdivision lines,

based on the Maryland physical address that is used for claiming Maryland as your Home of Record on file with the Defense Finance and Accounting Service for tax year 2024.

1. Find your 4-Digit Political Subdivision Code in the LIST OF INCORPORATED CITIES, TOWNS, AND TAXING AREAS IN MARYLAND and enter this number on the 4 DIGIT POLITICAL SUBDIVISION CODE line.



When selecting the 4 Digit Political Subdivision Code, be sure that you have selected the proper political subdivision from the LIST OF INCORPORATED CITIES, TOWNS AND TAXING AREAS IN MARYLAND. Do not rely on your ZIP Code + 4 to identify the proper political subdivision. For example, most residents within the ZIP Code of Upper Marlboro do not reside in the political subdivision of the Town of Upper Marlboro. Therefore, entering the Town of Upper Marlboro on the 4 DIGIT POLITICAL SUBDIVISION CODE line for those with a ZIP Code in Upper Marlboro may not be correct. Also, some political subdivisions have similar names such as Bel Air in Allegany County and Town of Bel Air in Harford County or Town of Chevy Chase and Town of Chevy Chase View. You may contact your county seat for further information relating to the incorporated boundaries of incorporated cities, towns, and taxing areas in your county.

### LIST OF INCORPORATED CITIES, TOWNS, AND TAXING AREAS IN MARYLAND

Political Subdivision Code	Political Subdivision Code	Political Subdivision Code	Political Subdivision Code	Political Subdivision Code
<b>ALLEGANY COUNTY . . . . . 0100</b>	Town of Manchester . . . 0702	<b>GARRETT COUNTY. . . 1200</b>	Town of Oakmont. . . . . 1619	<b>ST. MARY'S COUNTY . . . . . 1900</b>
Town of Barton . . . . . 0101	Town of Mt. Airy. . . . . 0703	Town of Accident . . . . . 1201	Town of Poolesville. . . . . 1608	Town of Leonardtown . . 1902
Bel Air . . . . . 0112	Town of New Windsor . . 0704	Town of Deer Park . . . . . 1203	City of Rockville. . . . . 1609	
Bowling Green. . . . . 0115	Town of Sykesville . . . 0705	Town of Friendsville . . . 1204	Town of Somerset . . . . . 1610	<b>SOMERSET COUNTY . . . . . 2000</b>
Cresaptown. . . . . 0108	City of Taneytown . . . . 0706	Town of Grantsville. . . . 1205	City of Takoma Park . . . 1611	City of Crisfield . . . . . 2001
City of Cumberland . . . 0102	Town of Union Bridge . . 0707	Town of Kitzmiller. . . . . 1206	Town of Washington Grove . . . . . 1612	Town of Princess Anne . 2002
Ellerslie. . . . . 0113	City of Westminster . . . 0709	Town of Loch Lynn Heights . . . . . 1207		
City of Frostburg . . . . 0103	<b>CECIL COUNTY . . . . . 0800</b>	Town of Mountain Lake Park . . . . . 1208	<b>PRINCE GEORGE'S COUNTY . . . . . 1700</b>	<b>TALBOT COUNTY . . . . . 2100</b>
LaVale . . . . . 0110	Town of Cecilton. . . . . 0801	Town of Oakland . . . . . 1209	Town of Berwyn Heights . . . . . 1701	Town of Easton . . . . . 2101
Town of Lonaconing . . . 0104	Town of Charlestown . . 0802		Town of Bladensburg . . 1702	Town of Oxford . . . . . 2102
Town of Luke. . . . . 0105	Town of Chesapeake City . . . . . 0803	<b>HARFORD COUNTY . . 1300</b>	City of Bowie. . . . . 1704	Town of Queen Anne. . . 2105
McCoole . . . . . 0114	Town of Elkton. . . . . 0804	City of Aberdeen . . . . . 1301	Town of Brentwood. . . . 1705	Town of St. Michaels. . . 2103
Town of Midland . . . . . 0106	Town of North East. . . . 0805	Town of Bel Air . . . . . 1302	Town of Capitol Heights 1706	Town of Trappe . . . . . 2104
Mt. Savage . . . . . 0111	Town of Perryville. . . . 0806	City of Havre de Grace . 1303	Town of Cheverly . . . . . 1707	
Potomac Park . . . . . 0109	Town of Port Deposit. . . 0807	<b>HOWARD COUNTY. . . 1400</b>	City of College Park . . . 1725	<b>WASHINGTON COUNTY . . . . . 2200</b>
Town of Westernport . . 0107	Town of Rising Sun. . . . 0808	(No incorporated cities or towns)	Town of Colmar Manor . 1708	Town of Boonsboro. . . . 2201
<b>ANNE ARUNDEL COUNTY . . . . . 0200</b>	<b>CHARLES COUNTY . . . . . 0900</b>	<b>KENT COUNTY. . . . . 1500</b>	Town of Cottage City . . 1709	Town of Clearspring . . . 2202
City of Annapolis . . . . 0201	Town of Indian Head. . . 0901	Town of Betterton . . . . 1501	City of District Heights . 1710	Town of Funkstown. . . . 2203
Town of Highland Beach . . . . . 0203	Town of La Plata. . . . . 0902	Town of Chestertown . . 1502	Town of Eagle Harbor . . 1711	City of Hagerstown. . . . 2204
<b>BALTIMORE COUNTY . . . . . 0300</b>	Port Tobacco Village . . . 0903	Town of Galena . . . . . 1503	Town of Edmonston . . . 1712	Town of Hancock . . . . . 2205
(No incorporated cities or towns)	<b>DORCHESTER COUNTY . . . . . 1000</b>	Town of Millington . . . . 1504	Town of Fairmount Heights . . . . . 1713	Town of Keedysville . . . 2206
<b>BALTIMORE CITY . . . 0400</b>	Town of Brookview . . . . 1008	Town of Rock Hall. . . . . 1505	Town of Forest Heights . 1728	Town of Sharpsburg . . . 2207
<b>CALVERT COUNTY . . . . . 0500</b>	City of Cambridge . . . . 1001	<b>MONTGOMERY COUNTY . . . . . 1600</b>	City of Glenarden . . . . 1730	Town of Smithsburg . . . 2208
Town of Chesapeake Beach . . . . . 0501	Town of Church Creek. . 1002	Town of Barnesville . . . 1601	City of Greenbelt . . . . 1714	Town of Williamsport . . 2209
Town of North Beach . . 0502	Town of East New Market. . . . . 1003	Town of Brookeville . . . 1602	Town of Hyattsville. . . . 1715	<b>WICOMICO COUNTY . . . . . 2300</b>
<b>CAROLINE COUNTY . . . . . 0600</b>	Town of Eldorado . . . . . 1007	Town of Chevy Chase . . 1615	Town of Landover Hills . 1726	Town of Delmar . . . . . 2301
Town of Denton . . . . . 0602	Town of Galestown . . . . 1009	Section 3 of the Village of Chevy Chase . . . . 1614	City of Laurel. . . . . 1716	Town of Fruitland . . . . . 2308
Town of Federalsburg . . 0603	Town of Hurlock. . . . . 1004	Section 5 of the Village of Chevy Chase . . . . 1616	Town of Morningside. . . 1727	City of Hebron . . . . . 2302
Town of Goldsboro . . . . 0604	Town of Secretary . . . . 1005	Town of Chevy Chase View . . . . . 1617	City of Mt. Rainier . . . . 1717	Town of Maryland Springs . . . . . 2303
Town of Greensboro . . . 0605	Town of Vienna . . . . . 1006	Chase Village . . . . . 1613	City of New Carrollton. . 1729	Town of Pittsville . . . . . 2307
Town of Henderson. . . . 0611	<b>FREDERICK COUNTY . . . . . 1100</b>	Village of Drummond . . 1623	Town of North Brentwood. . . . . 1718	City of Salisbury . . . . . 2304
Town of Hillsboro . . . . . 0606	City of Brunswick . . . . 1101	Village of Friendship Heights . . . . . 1621	City of College Park . . . 1720	Town of Sharps town. . . . 2305
Town of Hendersonville . 0607	Town of Burkittsville. . . 1102	City of Gaithersburg . . . 1603	City of Seat Pleasant . . . 1721	Town of Willards. . . . . 2306
Town of Hillsboro . . . . . 0606	Town of Emmitsburg. . . 1103	Town of Garrett Park . . . 1604	Town of University Park 1723	
Town of Marydel. . . . . 0607	City of Frederick . . . . . 1104	Town of Glen Echo . . . . 1605	Town of Upper Marlboro 1724	<b>QUEEN ANNE'S COUNTY . . . . . 1800</b>
Town of Preston . . . . . 0608	Town of Middletown . . . 1106	Town of Kensington . . . 1606		Town of Barclay . . . . . 1805
Town of Ridgely . . . . . 0609	Town of Mt. Airy. . . . . 1114	Town of Laytonsville . . . 1607	Town of Centreville. . . . 1801	Town of Centreville. . . . 1801
Town of Templeville . . . 0610	Town of Myersville . . . . 1107	Village of Martin's Additions. . . . . 1622	Town of Church Hill . . . 1802	Town of Church Hill . . . . 1802
<b>CARROLL COUNTY . . . . . 0700</b>	Town of New Market. . . 1108	Village of North Chevy Chase . . . . . 1618	Town of Millington . . . . 1808	Town of Millington . . . . 1808
Town of Hampstead . . . 0701	Village of Rosemont . . . 1113		Town of Queen Anne. . . . 1807	Town of Queen Anne. . . . 1807
	Town of Thurmont . . . . 1110		Town of Queenstown . . . 1803	Town of Queenstown . . . 1803
	Town of Walkersville . . . 1111		Town of Sudlersville . . . 1804	Town of Sudlersville . . . 1804
	Town of Woodsboro . . . 1112		Town of Templeville . . . . 1806	Town of Templeville . . . . 1806

2. If you lived within the incorporated tax boundaries of one of the areas listed under your county as found in the LIST OF INCORPORATED CITIES, TOWNS AND TAXING AREAS IN MARYLAND, write the name of the city, town or taxing area on the MARYLAND POLITICAL SUBDIVISION line. If you did not live within the incorporated tax boundaries of one of the areas listed under your county as found in the LIST OF INCORPORATED CITIES, TOWNS AND TAXING AREAS IN MARYLAND, write the name of your county on the MARYLAND POLITICAL SUBDIVISION line. If you lived in Baltimore City, enter "Baltimore City" on the MARYLAND POLITICAL SUBDIVISION line. For additional information on your Maryland political subdivision, contact your locality or the Maryland Department of Planning.
3. Enter your street number and street name on MARYLAND PHYSICAL ADDRESS LINE 1. DO NOT ENTER A PO BOX NUMBER.
4. If applicable, enter the floor, suite or apartment number on MARYLAND PHYSICAL ADDRESS LINE 2. DO NOT ENTER A PO BOX NUMBER.
5. Enter the city or town in which you resided on the CITY line.
6. Enter the ZIP Code + 4 in which you resided on the ZIP Code + 4 line.
7. Enter the name of your county on the MARYLAND COUNTY line. If you lived in Baltimore City, leave the MARYLAND COUNTY line blank.

## 7 FILING STATUS.

Use the FILING STATUS chart below to determine your filing status. Check the correct FILING STATUS box on the return.

## 8 SPECIAL INSTRUCTIONS FOR MARRIED PERSONS FILING SEPARATELY.

If you and your spouse file a joint federal return but are filing separate Maryland returns according to Instruction 7, follow the instructions below.

If you and your spouse file a joint federal return but are filing separate Maryland returns according to Instruction 7, you should report the income you would have reported had you filed a separate federal return. The income from jointly held securities, property, etc., must be divided evenly between spouses.

	If you are:	Check the box for:	Additional Information
SINGLE PERSON (Single on the last day of the tax year.)	Any person who can be claimed as a dependent on their parent's (or any other person's) federal return	<b>Dependent taxpayer</b> Filing Status 6	Single Dependent taxpayers, regardless of whether income is earned or unearned, are not required to file a Maryland income tax return unless the gross income including Maryland additions and subtractions is \$14,600 or more. See Instruction 1 if you are due a refund. You do not get an exemption for yourself. Put a zero in Exemption Box A.
	Any person who filed as a head of household on their federal return	<b>Head of household</b> Filing Status 4	
	A qualifying surviving spouse with dependent child who filed a federal return with the qualifying surviving spouse status	<b>Qualifying surviving spouse with dependent child</b> Filing Status 5	
	All other single persons	<b>Single</b> Filing Status 1	If your spouse died during the year AND you filed a joint federal return with your deceased spouse, you may still file a joint Maryland return.
MARRIED PERSONS (Married on the last day of the tax year.)	Any person who can be claimed as a dependent on their parent's (or any other person's) federal return	<b>Dependent taxpayer</b> Filing Status 6	You do not get an exemption for yourself. Put a zero in Exemption Box A. You and your spouse must file separate returns.
	Any person who filed as a head of household on their federal return	<b>Head of household</b> Filing Status 4	
	Married couples who filed separate federal returns	<b>Married filing separately</b> Filing Status 3	Each taxpayer must show their spouse's Social Security number in the blank next to the filing status box. If your spouse does not have and is not required to have a Social Security number or Individual Taxpayer Identification Number, enter "999-00-9999" in the space for your spouse's Social Security Number (for the purpose of this form ONLY).
	Married couples who filed joint federal returns but had different tax periods	<b>Joint return</b> Filing Status 2 or <b>Married filing separately</b> Filing Status 3	If you are not certain which filing status to use, figure your tax both ways to determine which status is best for you. See Instructions 8 and 26(g) through (p).
	Married couples who filed joint federal returns but were domiciled in different counties, cities, towns or taxing areas on the last day of the year	<b>Joint return</b> Filing Status 2 or <b>Married filing separately</b> Filing Status 3	If you are filing separately, see Instruction 8. If you are filing a joint return see SPECIAL NOTE in Instruction 19.
	Married couples who filed joint federal returns but were domiciled in different states on the last day of the year		If you are filing separately, see Instruction 8. If you are filing a joint return, you must attach a pro forma Form 505 and 505NR. See Technical Bulletin 1 & Administrative Release 3.
All other married couples who filed joint federal returns	<b>Joint return</b> Filing Status 2	If your spouse does not have and is not required to have a Social Security number or Individual Taxpayer Identification Number enter "999-00-9999" in the space for your spouse's Social Security number (for the purpose of this form ONLY).	

### EXEMPTION AMOUNT CHART (10A)

The personal exemption is \$3,200. This exemption is reduced once the taxpayer's federal adjusted gross income exceeds \$100,000 (\$150,000 if filing Joint, Head of Household, or Qualifying Surviving Spouse with Dependent Child). This reduction applies to the additional dependency exemptions as well; however, it does not apply to the taxpayer's age or blindness exemption of \$1,000. Use the chart to determine the allowable exemption amount based upon the filing status. **NOTE:** For certain taxpayers with interest from U.S. obligations see Instruction 13, Line 13, code hh for applicable exemption adjustment.

If Your FEDERAL ADJUSTED GROSS INCOME is		Single or Married Filing Separately	Joint, Head of Household, or Qualifying Surviving Spouse	Dependent Taxpayer (eligible to be claimed on another taxpayer's return)
		Each Exemption is	Each Exemption is	Each Exemption is
\$100,000 or less		\$3,200	\$3,200	\$0
Over	But not over			
\$100,000	\$125,000	\$1,600	\$3,200	\$0
\$125,000	\$150,000	\$800	\$3,200	\$0
\$150,000	\$175,000	\$0	\$1,600	\$0
\$175,000	\$200,000	\$0	\$800	\$0
In excess of \$200,000		\$0	\$0	\$0

Total the exemption amount on the top of page 2 Form 502 to determine the total exemption allowance to subtract on Line 19 of Form 502.

If you itemized your deductions on the joint federal return, one spouse may use the standard deduction and the other spouse may claim those deductions on the federal return that are "attributable exclusively" to that spouse, plus a prorated amount of the remaining deductions. If it is not possible to determine these deductions, the deduction must be allocated proportionately based on your share of the income.

"Attributable exclusively" means that the individual is solely responsible for the payment of an expense claimed as an itemized deduction, including compliance with a valid court order or separation agreement; or the individual jointly responsible for the payment of an expense claimed as an itemized deduction can demonstrate payment of the full amount of the deduction with funds that are not attributable in whole or in part, to the other jointly responsible individual.

If both spouses choose to itemize on their separate Maryland returns, then each spouse must determine which deductions are attributable exclusively to each spouse and prorate the remaining deductions using the Maryland Income Factor. See Instruction 26k. If it is not possible to determine deductions in this manner, they must be allocated proportionately based on their respective shares of the income. The total amount of itemized deductions for both spouses cannot exceed the itemized deductions on the federal return.

If you choose to use the standard deduction method, use STANDARD DEDUCTION WORKSHEET (16A) in Instruction 16. Each spouse must claim their own personal exemption. Each spouse may allocate the dependent exemptions in any manner they choose. A dependent may not be claimed twice. The total number of dependents claimed may not exceed the overall number of dependents.

Complete the remainder of the form using the instructions for each line. Each spouse should claim their own withholding and other credits. Joint estimated tax paid may be divided between the spouses in any manner provided the total claimed does not exceed the total estimated tax paid.

## 9 PART-YEAR RESIDENTS.

If you began or ended legal residence in Maryland in 2024 see Instruction 26.

Military taxpayers: If you have non-Maryland military income, see Technical Bulletin 1.

## 10 EXEMPTIONS.

Determine what exemptions you are entitled to and complete the EXEMPTIONS area on Form 502. Form 502B must be completed and attached to Form 502 if you are claiming one or more dependents.

### EXEMPTIONS ALLOWED

You are entitled to claim qualified exemptions on your Maryland return. The amount of your Maryland exemption may be limited by the amount of your federal adjusted gross income. See Exemption Amount Chart (10A).

You and your spouse are permitted to claim additional exemptions if, on the last day of the taxable year, you or your spouse is age 65 or older or blind. These additional exemptions are in the amount of \$1,000 each. An individual who turns 65 or becomes blind after the last day of the taxable year, but before they file their return, does not qualify for the additional exemption. If any other dependent claimed is 65 or over, you also receive an additional exemption of up to \$3,200. Make sure you check both boxes (4) and (5) of Form 502B for each of your dependents who are age 65 or over. You must provide the date(s) of birth for all individuals listed on the 502B.

Enter the number of exemptions in the appropriate boxes based upon your entries in Parts A, B and C of the exemption area of the form. Enter the total number of exemptions in Part D. **The number of exemptions for Part C is from Total Dependent Exemptions, Line 3 of Form 502B.**

### PART-YEAR RESIDENTS AND MILITARY

You must prorate your exemptions based on the percentage

of income subject to Maryland tax. See Instruction 26 and Technical Bulletin 1.

## 11 INCOME.

**Line 1.** Copy the figure for federal adjusted gross income from Line 11 of your federal Form 1040/1040SR onto Line 1 of Form 502.

**Line 1a. Copy the total of your wages, salaries and tips from Line 1z of your federal Form 1040 onto Line 1a of Form 502.** If you and your spouse file a joint federal return but are filing separate Maryland returns, see Instruction 8.

**Line 1b. Enter your earned income used to calculate your federal earned income credit (EIC), Maryland earned income credit, or poverty level credit (PLC).** Earned income includes wages, salaries, tips, professional fees, and other compensation received for personal services you performed. It also includes any amount received as a scholarship that you included in your federal AGI.

**Line 1c.** Enter on Line 1c the amount of capital gains and losses reported as taxable income on Line 7 of the federal Form 1040.

**Line 1d.** Enter on Line 1d the total amount of pensions, IRAs and annuities reported as income on Lines 4b and 5b of your federal Form 1040. **Taxpayers with an entry on Line 1d must complete and attach Form 502R.**

**Line 1e.** Place a "Y" in the box if the amount of your investment income is more than \$11,600. You DO NOT qualify for the earned income tax credit. Investment income generally includes, but is not limited to, interest, dividends, capital gains, and other types of distributions including mutual fund distributions.

## 12 ADDITIONS TO INCOME.

Determine which additions to income apply to you. Write the correct amounts on Lines 2-5 of Form 502. Instructions for each line:

**Line 2. TAX EXEMPT STATE OR LOCAL BOND INTEREST.** Enter the interest from **non-Maryland** state or local bonds or other obligations (less related expenses). This includes interest from mutual funds that invest in **non-Maryland** state or local obligations. Interest earned on obligations of Maryland or any Maryland subdivision is exempt from Maryland tax and should not be entered on this line.

**Line 3. STATE RETIREMENT PICKUP.** Contributions of a State retirement or pension system pickup amount will be stated separately on your W-2 form (Box 14). The tax on this portion of your wages is deferred for federal but not for state purposes.

**Line 4. LUMP SUM DISTRIBUTION FROM A QUALIFIED RETIREMENT PLAN.** If you received such a distribution, you will receive a Form 1099R showing the amounts distributed. You must report part of the lump sum distribution as an addition to income if you file federal Form 4972.

Use the LUMP SUM DISTRIBUTION WORKSHEET (12A) to determine the amount of your addition.

### LUMP SUM DISTRIBUTION WORKSHEET (12A)

1. Ordinary income portion of distribution from Form 1099R reported on federal Form 4972 (taxable amount less capital gain amount) . . . . . \$ \_\_\_\_\_
2. 40% of capital gain portion of distribution from Form 1099R. . . . . \$ \_\_\_\_\_
3. Add Lines 1 and 2. . . . . \$ \_\_\_\_\_
4. Enter minimum distribution allowance from federal Form 4972 . . . . . \$ \_\_\_\_\_
5. Subtract Line 4 from Line 3. This is your addition to income for your lump sum distribution. Enter on Form 502, Line 4. If this amount is less than zero, enter zero . . . . . \$ \_\_\_\_\_

**Note:** If you were able to deduct the death benefit exclusion on federal Form 4972, allocate that exclusion between the ordinary and capital gain portions of your distribution in the same ratio before completing this schedule.

**Line 5. OTHER ADDITIONS TO INCOME.** If one or more of these apply to you, enter the total amount on Line 5 and identify each item using the code letter:

**▼ CODE LETTER**

- a. Part-year residents: losses or adjustments to federal income that were realized or paid when you were a nonresident of Maryland.
- b. Net additions to income from pass-through entities not attributable to decoupling.
- c. Net additions to income from a trust as reported by the fiduciary.
- d. S corporation taxes included on Lines 13 and 14 of Form 502CR, Part A, Tax Credits for Income Taxes Paid to Other States and Localities. (See instructions for Part A of Form 502CR.)
- e. Total amount of credit(s) claimed in the current tax year to the extent allowed on Form 500CR for the following Business Tax Credits: Enterprise Zone Tax Credit, Maryland Disability Employment Tax Credit, Research & Development Tax Credit, Federal Employer Security Clearance Costs Tax Credit\*, and Endowments of Maryland Historically Black Colleges and Universities Tax Credit. In addition, include any amount deducted as a donation to the extent that the amount of the donation is included in an application for the Endow Maryland Tax Credit and/or Endowments of Maryland Historically Black Colleges and Universities Tax Credit on Forms 500CR or 502CR.  
  
\*Do not include the Small Business First-Year Leasing Costs portion of this credit in this addback.
- f. Oil percentage depletion allowance claimed under IRC Section 613.
- g. Income exempt from federal tax by federal law or treaty that is not exempt from Maryland tax.
- h. Net operating loss deduction to the extent of a double benefit. See Administrative Release 18 at [marylandtaxes.gov](http://marylandtaxes.gov).

- i. Taxable tax preference items from Line 5 of Form 502TP. The items of tax preference are defined in IRC Section 57. If the **total** of your tax preference items is more than \$10,000 (\$20,000 for married taxpayers filing joint returns) you must complete and attach Form 502TP, whether or not you are required to file federal Form 6251 (Alternative Minimum Tax) with your federal Form 1040.
- j. Amount deducted for federal income tax purposes for expenses attributable to operating a family day care home or a child care center in Maryland without having the registration or license required by the Family Law Article.
- k. Any refunds of advanced tuition payments made under the Maryland Prepaid College Trust, to the extent the payments were subtracted from federal adjusted gross income and were not used for qualified higher education expenses, and any refunds of contributions made under the Maryland College Investment Plan, to the extent the contributions were subtracted from federal adjusted gross income and were not used for qualified higher education expenses. See Administrative Release 32.
- l. Net addition modification to Maryland taxable income when claiming the federal depreciation allowances from which the State of Maryland has decoupled. Complete and attach Form 500DM. See Administrative Release 38.
- m. Net addition modification to Maryland taxable income when the federal special 2-year carryback (farming loss only) period was used for a net operating loss under federal law compared to Maryland taxable income without regard to federal provisions. Complete and attach Form 500DM.
- n. Amount deducted on your federal income tax return for domestic production activities.
- o. Amount deducted on your federal income tax return for tuition and related expenses. Do not include adjustments to income for Educator Expenses or Student Loan Interest deduction.
- p. Any refunds received by an ABLE account contributor under the Maryland ABLE Program or any distribution received by an ABLE account holder, to the extent the distribution was not used for the

**PENSION EXCLUSION COMPUTATION WORKSHEET (13A)**

**Review carefully the age and disability requirements in the instructions before completing this worksheet. Use the separate RETIRED FOREST/PARK/WILDLIFE RANGER PENSION EXCLUSION COMPUTATION WORKSHEET (13E) if applicable.**

	You	Spouse
1. Qualifying pension and retirement annuity included in your federal adjusted gross income (Do not include Social Security or Railroad Retirement). . . . .		
2. Maximum allowable exclusion. . . . .	\$39,500	\$39,500
3. Total benefits you received from Social Security and/or Railroad Retirement (Tier I and Tier II). . . . .		
4. Tentative exclusion (Subtract Line 3 from Line 2.) (If less than 0, enter 0.). . . . .		
5. Pension Exclusion (Enter the smaller of Line 1 or 4 here and on Line 10a, Form 502.) If you and your spouse both qualify for the pension exclusion, combine your allowable exclusions and enter the total amount on Line 10a, Form 502 . . . . .		

**SPECIFIC INSTRUCTIONS**

- NOTE:** When both you and your spouse qualify for the pension exclusion, a separate column must be completed for each spouse.
- Line 1.** Enter your qualifying pension and retirement annuity included in your federal adjusted gross income. **Do not include any amount subtracted for military retirement income (see code letter u in Instruction 13) or public safety retirement income (see code letter v in Instruction 13).**
- Line 2.** The maximum allowable exclusion is \$39,500
- Line 3.** Enter your total Social Security and/or Railroad Retirement benefits. Include all Social Security and/or Railroad Retirement benefits whether or not you included any portion of these amounts in your federal adjusted gross income. Include both Tier I and Tier II Railroad Retirement benefits. If you are filing a joint return and both spouses received Social Security and/or Railroad Retirement benefits but only one spouse received a pension, enter only the Social Security and/or Railroad Retirement benefits of the spouse receiving the pension on the worksheet. If your total Social Security and/or Railroad Retirement income is greater than the Maximum Pension Exclusion \$39,500, the pension exclusion will be zero (0).
- Line 4.** Subtract Line 3 from Line 2 to determine your tentative exclusion.
- Line 5.** Your pension exclusion is the smaller of your net taxable pension (Line 1) or the tentative exclusion (Line 4). Enter the smaller amount on this line.

benefit of the designated beneficiary for qualified disability expense, that were subtracted from federal adjusted gross income.

- q. If you sold or exchanged a property for which you claimed a subtraction modification under Senate Bill 367 (Chapter 231, Acts of 2017) or Senate Bill 580/House Bill 600 (Chapter 544 and Chapter 545, Acts of 2012), enter the amount of the difference between your federal adjusted gross income as reportable under the federal Mortgage Forgiveness Debt Relief Act of 2007 and your federal adjusted gross income as claimed in the taxable year.
- r. Members of pass-through entities that elected to make payments attributable to members' share of the pass-through entity taxable income. If you received a credit for tax paid by the pass-through entity on your distributive or pro rata share of income on Maryland Schedule K-1 (510/511), Part D enter the amount of the credit claimed on Form 502CR, Part CC Line 9.
- s. Amount of funds withdrawn from a first-time homebuyer savings account for a purpose other than eligible costs for the purchase of a home in the State. However, do not include any amount withdrawn by the account holder(s) for the purpose of rolling over earnings and principal into another designated account or a withdrawal protected by an account holder(s)' bankruptcy filing. An account holder(s) must use the funds in the designated account within 15 years from the date on which the account was established. Include the amount of any funds remaining after the end of the 15-year period for which the first-time home-buyer subtraction was claimed in a prior year and which were not withdrawn and applied to eligible costs related the purchase of a home by the account holder(s). The account holder(s) may be subject to a penalty of 10% of the amount withdrawn (See Instruction 22).
- t. Members of pass-through entities that are taxed on net income at the entity level in another state. For this addition to apply, the resident taxpayer must be a member of a pass-through entity that (1) pays tax at the entity level in another state and (2) deducts the tax paid to the other state in determining its (the pass-through entity's) income under the Internal Revenue Code. A member of such a pass-through entity who claims a credit for taxes paid to another state on form 502CR, Part A, must include in the addition modification the portion of the credit for taxes paid to another state that represents tax the out-of-state pass-through entity paid on the member's pro rata share of income in that state and passed through to the member. For more information, see Administrative Release 42.
- cd. Net addition modification to Maryland taxable income resulting from the federal deferral of income arising from business indebtedness discharged by reacquisition of a debt instrument. See Form 500DM and Administrative Release 38.
- dm. Net addition modification from multiple decoupling provisions. See the table at the bottom of Form 500DM for the line numbers and code letters to use.
- dp. Net addition decoupling modification from a pass-through entity. See Form 500DM.

**Line 6. TOTAL ADDITIONS.** Add Lines 2 through 5. Note: In the event of legislative changes (for example, emergency legislation or a veto override of legislation from a prior legislative session) that retroactively affect tax year 2024, the Comptroller will provide additional instruction on the use of Form 502LU. The amount on Line 4 of Form 502LU is added to Line 6 Total additions.

## 13 SUBTRACTIONS FROM INCOME.

**Determine which subtractions from income apply to you. Write the correct amounts on Lines 8 through 14 of Form 502. Instructions for each line:**

**Line 8. STATE TAX REFUNDS.** Copy onto Line 8 the amount of refunds of state or local income tax included in Line 1 of Form 502.

**Line 9. CHILD AND DEPENDENT CARE EXPENSES.** You may subtract the cost of caring for your dependents while you work. There is a limitation of \$3,000 (\$6,000 if two or more dependents receive care). Enter on Line 9 the **smaller** of (a) the amount on Line 6 of federal Form 2441 or (b) \$3,000 (\$6,000 if two or more dependents receive care). You may also be entitled to credits for these taxable expenses. See instructions for Part B and Part CC of Form 502CR.

**Line 10a. PENSION EXCLUSION.** You may be able to subtract some of your taxable pension and retirement annuity income. This subtraction applies only if:

- a. You were 65 or over **or** totally disabled, or your spouse was totally disabled, on the last day of the tax year, **AND**
- b. You included on your federal return taxable income received as a pension, annuity, or endowment from an "employee retirement system" qualified under Sections 401(a), 403 or 457(b) of the Internal Revenue Code. [A traditional IRA, a Roth IRA, a rollover IRA, a simplified employee plan (SEP), a Keogh plan, an ineligible deferred compensation plan or foreign retirement income does not qualify.]

**Note:** For additional information regarding qualified plans pension exclusion, refer to FAQs #2 on page iii Resident Booklet; and Form 502R Instructions; and the chart of Form 502R.

Each spouse who receives taxable pension or annuity income and is 65 or over or totally disabled may be entitled to this exclusion. In addition, if you receive taxable pension or annuity income but you are not 65 or totally disabled, you may be entitled to this exclusion if your spouse is totally disabled. Complete a separate column in the PENSION EXCLUSION COMPUTATION WORKSHEET (13A) for each spouse. Combine your allowable exclusion and enter the total amount on Line 10a, Form 502. On Line 10a, Form 502 check the applicable box(es) for yourself and/or spouse.

To be considered totally disabled, you must have a mental or physical impairment which prevents you from engaging in substantial gainful activity. You must expect the impairment to be of long, continued, or indefinite duration or to result in your death. You must attach to your return a certification from a qualified physician stating the nature of your impairment and that you are totally disabled. If you have previously submitted a physician's certification, attach your own statement that you are still totally disabled and that a physician's certification was submitted before.

If you are a part-year resident, complete PENSION EXCLUSION COMPUTATION WORKSHEET (13A) using total taxable pension and total Social Security and railroad retirement benefits as if you were a full-year resident. Prorate the amount on Line 5 by the number of months of Maryland residence divided by 12.

However, if you began to receive your pension during the tax year you became a Maryland resident, use a proration factor of the number of months you were a resident divided by the number of months the pension was received.

For example, Pat Taxpayer moved to Maryland on March 1. If he started to receive his pension on March 1, he would prorate the pension exclusion by 10/10, which would mean he would be entitled to the full pension exclusion. However, if he began to receive his pension on February 1, Pat would prorate his pension by 10/11. Note that, in any case, the proration factor may not exceed 1.

Complete the PENSION EXCLUSION COMPUTATION WORKSHEET (13A). Copy the amount from Line 5 of the worksheet onto Line 10a, Form 502. On Line 10a, Form 502 check the applicable box(es) for yourself and/or spouse.

**Note:** You must complete and attach Form 502R to Form 502 if you or your spouse are claiming a pension exclusion on Line 10a of Form 502. See Form 502R for additional information.

**Line 10b. PENSION EXCLUSION FOR RETIRED FOREST/PARK/WILDLIFE RANGER.** An individual taxpayer may not claim BOTH the standard Pension Exclusion and the Pension Exclusion for Retired Forest/Park/Wildlife Ranger. If you are 65 or older on the last day of the calendar year, you are totally disabled, or your spouse is totally disabled, and you have received qualified pension income, you should complete the PENSION EXCLUSION COMPUTATION WORKSHEET (13A) regardless of your prior work history. It is permissible for one spouse to claim the standard Pension Exclusion and the other spouse to claim the Pension Exclusion for Retired Forest/Park/Wildlife Ranger, if each spouse meets the applicable required criteria.

If you meet the following criteria, use the RETIRED FOREST/PARK/WILDLIFE RANGER PENSION EXCLUSION COMPUTATION WORKSHEET (13E) to calculate your eligible pension exclusion:

- a. You were 55 or over on the last day of the tax year, AND
- b. You were not 65 or older, or totally disabled, or have a spouse who is totally disabled, AND
- c. You included on your federal return taxable income received as a pension, annuity, or endowment from an "employee retirement system" qualified under Section 401(a), 403 or 457(b) of the Internal Revenue Code (a traditional IRA, a Roth IRA, a rollover IRA, a simplified employee plan (SEP), a Keogh plan, an ineligible deferred compensation plan for foreign retirement income does not qualify.), AND
- d. The retirement income is attributable to your service as a Forest/Park/Wildlife Ranger of the United States, the State of Maryland or a political subdivision of Maryland.

Each spouse who meets the above requirements may be entitled to the exclusion. If each spouse is eligible, complete a separate column on the RETIRED FOREST/PARK/WILDLIFE RANGER PENSION EXCLUSION COMPUTATION WORKSHEET (13E). Combine your allowable exclusions from Line 8 of the worksheet and enter the total amount on Line 10b, Form 502. On Line 10b, Form 502 check the applicable box(es) for yourself and/or spouse.

If you are a part-year resident, complete the RETIRED FOREST/PARK/WILDLIFE RANGER PENSION EXCLUSION COMPUTATION WORKSHEET (13E) using total taxable pension and total Social Security and railroad retirement benefits as if you were a full-year resident. Prorate the amount on Line 8 by the number of months of Maryland residence divided by 12. However, if you began to receive your pension during the tax year you became a Maryland resident, use a proration factor of the number of months you were a resident divided by the number of months the pension was received. Copy the prorated amount from Line 8 of the worksheet onto Line 10b, Form 502.

For example, Pat Taxpayer moved to Maryland on March 1. If he started to receive his pension on March 1, he would prorate the pension exclusion by 10/10, which would mean he would be entitled to the full pension exclusion. However, if he began to receive his pension on February 1, Pat would prorate his pension by 10/11. In any case, the prorated factor may not exceed 1.

**Note:** You must complete and attach Form 502R to the Form 502 if you and/or your spouse are claiming a pension exclusion on Line 10b of Form 502. See the Form 502R for additional information.

**Line 11. FEDERALLY TAXED SOCIAL SECURITY AND RAILROAD RETIREMENT BENEFITS.** If you included in your federal adjusted gross income Social Security, Tier I, Tier II and/or supplemental railroad retirement benefits, then you must include the total amount of such benefits on Line 11. Social Security and railroad retirement benefits are exempt from state tax.

**Note:** You must complete and attach Form 502R to the Form 502 if you or your spouse received any income during the tax

year (taxable or nontaxable) from Social Security or Railroad Retirement (Tier I or Tier II). See Form 502R for additional information.

**Line 12. NONRESIDENT INCOME.** If you began or ended your residence in Maryland during the year, you may subtract the portion of your income received when you were not a resident of Maryland. See Instruction 26 for part-year residents and Technical Bulletin 1 for military personnel.

If your state of residence or your period of Maryland residence was not the same as that of your spouse and you filed a joint return, follow Instruction 26 (c) through (p).

**Line 13. SUBTRACTIONS FROM INCOME.** Other certain subtractions for which you may qualify will be reported on Form 502SU. Determine which subtractions apply to you and enter the amount for each on Form 502SU. Enter the sum of all applicable subtractions from Form 502SU on Line 13 of Form 502, and enter the code letter(s) that represent the four highest dollar amounts in the code letter lines. If multiple subtractions apply, be sure to identify all of them on Form 502SU and attach it to your Form 502.

**Note:** If only one of these subtractions applies to you, enter the amount and the code letter on Line 13 of Form 502; then the use of Form 502SU may be optional.

▼ **CODE LETTER**

- a. Payments from a pension system to fire fighters and policemen for job related injuries or disabilities (but not more than the amount of such payments included in your total income).
- b. Net allowable subtractions from income from pass-through entities, not attributable to decoupling.
- c. Net subtractions from income reported by a fiduciary.
- d. Distributions of accumulated income by a fiduciary, if income tax has been paid by the fiduciary to the State (but not more than the amount of such income included in your total income).
- e. Profit (without regard to losses) from the sale or exchange of bonds issued by the State or local governments of Maryland.
- f. Benefits received from a Keogh plan on which State income tax was paid prior to 1967. Attach statement.
- g. Amount of wages and salaries disallowed as a deduction due to the work opportunity credit allowed under the Internal Revenue Code Section 51. The subtraction is reduced by the amount of the credit claimed on Form 500CR, Part O.
- h. Expenses up to \$5,000 incurred by a blind person for a reader, or up to \$1,000 incurred by an employer for a reader for a blind employee.
- i. Expenses incurred for reforestation or timber stand improvement of commercial forest land. Qualifications and instructions are on Form DNR393, available from the Department of Natural Resources, visit [dnr.Maryland.gov](http://dnr.Maryland.gov) to obtain this form.
- j. Amount added to taxable income for the use of an official vehicle by a member of a state, county or local police or fire department. The amount is stated separately on your W-2 form.
- k. Up to \$12,000 in expenses incurred by parent(s) to adopt a child with special needs through a public or nonprofit adoption agency and up to \$10,000 in expenses incurred by parent(s) to adopt a child without special needs.
- l. Purchase and installation costs of certain enhanced agricultural management equipment as certified by the Maryland Department of Agriculture. Attach a copy of the certification.
- m. Deductible artist's contribution. Attach Form 502AC.
- n. Payment received under a fire, rescue, or ambulance personnel length of service award program that is funded by any county or municipal corporation of the State.
- o. Value of farm products you donated to a gleaning coopera-



tive as certified by the Maryland Department of Agriculture. Attach a copy of the certification.

- p. Up to \$15,000 of military pay included in your federal adjusted gross income that you received while in the active service of any branch of the armed forces and which is attributable to service outside the boundaries of the U.S. or its possessions. To compute the subtraction, follow the directions on the MILITARY OVERSEAS INCOME WORKSHEET (13B). If your total military pay exceeds \$30,000, you do not qualify for the subtraction.

---

**MILITARY OVERSEAS INCOME WORKSHEET (13B)**

---

**When both you and your spouse qualify for this military subtraction, complete separate computations for each spouse.**

- 1. ENTER the amount of military pay included in your federal adjusted gross income attributable to service outside the U.S.  
If greater than \$15,000, enter \$15,000 . . . . . \$ \_\_\_\_\_
- 2. ENTER total military pay received during the tax year . . . . . \$ \_\_\_\_\_
- 3. Maximum subtraction . . . . . \$ **15,000**
- 4. SUBTRACT the amount on Line 3 from Line 2.  
If this amount is less than zero (0), enter zero (0) . . . . . \$ \_\_\_\_\_
- 5. SUBTRACT Line 4 from Line 1. This is your subtraction from income. If the amount is zero (0) or less, you are not eligible for this subtraction. INCLUDE this amount on Line p of Form 502SU . . . . . \$ \_\_\_\_\_

- 
- q. Unreimbursed vehicle travel expenses for:
    - 1. A volunteer fire company;
    - 2. Service as a volunteer for a charitable organization whose principal purpose is to provide medical, health or nutritional care; AND
    - 3. Assistance (other than providing transportation to and from the school) for handicapped students at a Maryland community college. Attach Form 502V.
  - r. Amount of pickup contribution shown on Form 1099R from the state retirement or pension systems included in federal adjusted gross income. The subtraction is limited to the amount of pickup contribution or the taxable pension, whichever is less. Any amount not allowed to be claimed on the current year return may be carried forward to the next year until the full amount of the State pickup contribution has been claimed.
  - s. Amount of interest and dividend income (including capital gain distributions) of a dependent child which the parent has elected to include in the parent's federal gross income under Internal Revenue Code Section 1(g)(7).
  - t. Payments received from the State of Maryland under Title 12 Subtitle 2 of the Real Property Article (relocation and assistance payments).
  - u. Military Retirement Income. Individuals at least 55 years of age on the last day of the taxable year may claim up to \$20,000 of military retirement income, received in the taxable year. Individuals under the age of 55 on the last day of the taxable year may claim up to \$12,500 of military retirement income received in the taxable year. Military retirement income means retirement income, including death benefits, received as a result of military service.
  - v. Up to \$15,000 in income from an employee retirement system that is attributable to service as a public safety employee for a taxpayer who is age 55 or older on the last day of the taxable year. To qualify, you must be a retired correctional officer, law enforcement officer, or fire, rescue, or emergency services personnel of the United States, Maryland, or a political subdivision of Maryland. Only subtract income that you included on your federal return as taxable

- income received as a pension, annuity or endowment from an "employee retirement system" qualified under Section 401(a), 403 or 457(b) of the Internal Revenue Code.
- va. The Honorable Louis L. Goldstein Volunteer Police, Fire, Rescue and Emergency Medical Services Personnel Subtraction Modification Program. \$7,000 for each taxpayer who is a qualifying volunteer as certified by a public safety organization. Public safety organizations are Maryland police agencies, Maryland fire, rescue or emergency medical services organizations or auxiliary organizations, the U.S. Coast Guard Auxiliary, Maryland Defense Force or Maryland Civil Air Patrol. Attach a copy of the certification.

- w. Up to \$1,500 of unreimbursed expenses that a foster parent incurs on behalf of a foster child. The foster parent must be approved by a local department to provide 24-hour care for a foster child in the house where the foster parent resides. A treatment foster parent licensed by a child placement agency may not claim the subtraction modification. Foster parent includes a kinship parent. The expenses must be approved as necessary by the local department of social services or the Montgomery County Department of Health and Human Services and may not include an expense for which the foster parent receives an allowance or reimbursement from any public or private agency.
- xa. Up to \$2,500 per contract purchased for advanced tuition payments made to the Maryland Prepaid College Trust. See Administrative Release 32.
- xb. Up to \$2,500 per contributor per beneficiary of the total of all amounts contributed to investment accounts under the Maryland College Investment Plan. This subtraction modification may not be claimed if the account holder received a State contribution under § 18-19A-04.1 of the Education Article during the taxable year.
- xc. Any amount included in federal adjusted gross income as a result of a distribution to a designated beneficiary from a Maryland ABLE account, unless it is a refund or nonqualified distribution. Designated beneficiary means a designated beneficiary as defined in § 18-19C-01 of the Education Article.
- xd. Up to \$2,500 per ABLE account contributor per beneficiary of the total of all amounts contributed under the Maryland ABLE Program. Subject to the \$2,500 annual limitation, any amount disallowed as a subtraction because it exceeds \$2,500 may be carried over until used to the next 10 succeeding taxable years as a subtraction.
- xe. An amount included in federal adjusted gross income contributed by the State into an investment account under § 18-19A-04.1 of the Education Article during the taxable year. This includes amounts included in federal adjusted gross income contributed by the State into an investment account under the Maryland College Investment Plan.
- y. Any income of an individual that is related to tangible or intangible property that was seized, misappropriated or lost as a result of the actions or policies of Nazi Germany towards a Holocaust victim. For additional information, visit **marylandtaxes.gov** or contact Taxpayer Services Division at 410-260-7980.
- z. Expenses incurred to buy and install handrails in an existing elevator in a health care facility (as defined in Section 19-114 of the Health General Article) or other building in which at least 50% of the space is used for medical purposes.
- aa. Payments from a pension system, or a death benefit required by a Maryland municipal or county collective bargaining agreement, to the surviving spouse or other beneficiary of a law enforcement officer or firefighter whose death arises out of or in the course of their employment.
- ab. Income from U.S. Government obligations. Enter interest on U.S. Savings Bonds and other U.S. obligations. Capital gains from the sale or exchange of U.S. obligations should be included on this line. Dividends from mutual funds that invest in U.S. Government obligations also are exempt from

**EXEMPTION ADJUSTMENT WORKSHEET (13C)**

- Line 1: ENTER the exemption amount to be reported on Line 19 of Form 502 using Exemption Amount Chart (10A).  
(If you are a part-year resident, enter the amount to be reported on Line 19 before it is prorated.) . . . . . \$ \_\_\_\_\_
- Line 2: ENTER your federal adjusted gross income as reported on Line 1 of your Form 502 . . . . . \$ \_\_\_\_\_
- Line 3: ENTER your income from U.S. obligations (Line ab, Form 502SU) . . . . . \$ \_\_\_\_\_
- Line 4: SUBTRACT amount on Line 3 from amount reported on Line 2. . . . . \$ \_\_\_\_\_
- Line 5: RECALCULATE your exemption amount from Exemption Amount Chart (10A), using the income from Line 4.  
Remember to add your \$1,000 exemptions for age and blindness if applicable. . . . . \$ \_\_\_\_\_
- Line 6: SUBTRACT the exemption amount calculated on Line 1 from the exemption amount calculated on Line 5.  
If the amount is less than zero (0), enter zero (0). If the amount is zero, you have already received the  
maximum exemption that you are entitled to claim on Form 502. . . . . \$ \_\_\_\_\_

**TWO-INCOME MARRIED COUPLE SUBTRACTION WORKSHEET (13D)**

**(a) You      (b) Spouse**

1. ENTER the portion of federal adjusted gross income from Line 1 of Form 502 attributable to each spouse. . . . .		
2. ENTER the portion of additions to income from Line 6 of Form 502 attributable to each spouse. . . . .		
3. ADD Lines 1 and 2. . . . .		
4. ENTER the portion of subtractions from income from Lines 8 through 13 of Form 502 attributable to each spouse. . . . .		
5. SUBTRACT Line 4 from Line 3. . . . .		
6. COMPARE the amounts on Lines 5 (a) and (b) and enter the smaller amount here but not less than zero.		
7. ENTER \$1,200 or the amount on Line 6, whichever is less. ENTER this amount on Line 14 of Form 502.		

**RETIRED FOREST/PARK/WILDLIFE RANGER PENSION EXCLUSION COMPUTATION WORKSHEET (13E)**

**Review carefully the age and prior employment requirements in the instructions before completing this worksheet.**  
Do not use this worksheet if you are 65 or older, totally disabled, or have a spouse who is totally disabled. Use Worksheet (13A).

	<b>You</b>	<b>Spouse</b>
1. Qualifying pension and retirement annuity included in your federal adjusted gross income (Do not include Social Security or Railroad Retirement). . . . .		
2. Maximum allowable Social Security benefit. . . . .	\$39,500	\$39,500
3. Total benefits you received from Social Security and/or Railroad Retirement. . . . .		
4. Subtract Line 3 from Line 2. . . . .		
5. Net taxable pension and retirement annuity included in your federal adjusted gross income attributable to employment as a Forest/Park/Wildlife Ranger of the United States, State of Maryland or a political subdivision of Maryland . . . . .		
6. Maximum allowable statutory exclusion. . . . .	\$15,000	\$15,000
7. Tentative excludable amount (smaller of Line 5 or Line 6) . . . . .		
8. Total exclusion (lesser of Line 4 or Line 7). If you and your spouse both qualify for the pension exclusion, combine your allowable exclusions and enter the total amount on Line 10b, Form 502. . . . .		

**SPECIFIC INSTRUCTIONS**

- NOTE:** When both you and your spouse qualify for the retired Forest/Park/Wildlife Ranger pension exclusion, a separate column must be completed for each spouse.
- Line 1.** Enter your qualifying pension and retirement annuity included in your federal adjusted gross income. **Do not include Social Security or Railroad Retirement. Do not include any amount subtracted for military retirement income. See code letter u in Instruction 13.**
- Line 2.** The maximum Social Security benefit is \$39,500.
- Line 3.** Total benefits you received from Social Security and/or Railroad Retirement (Tier I, Tier II and/or supplemental).
- Line 4.** Subtract Line 3 from Line 2. If less than 0, enter 0.
- Line 5.** Enter your net taxable pension and retirement annuity included in your federal adjusted gross income which is attributable to your employment as a Forest/Park/Wildlife Ranger of the United States, the State of Maryland or a political subdivision of Maryland. Do not include any amount subtracted for military retirement income (see code letter "u" in Instruction 13) or public safety retirement income (see code letter v in Instruction 13).
- Line 6.** The maximum statutory exclusion is \$15,000.
- Line 7.** Enter smaller amount of Line 5 or Line 6.
- Line 8.** Enter smaller amount of Line 4 or Line 7. This is your excludable amount. If you and your spouse both qualify for the pension exclusion, combine your allowable exclusions and enter the total amount on Line 10b, Form 502.

state taxation. However, only that portion of the dividends attributable to interest or capital gain from U.S. Government obligations can be subtracted. You cannot subtract income from Government National Mortgage Association securities. See Administrative Releases 10 and 13.

- bb. Net subtraction modification to Maryland taxable income when claiming the federal depreciation allowances from which the State of Maryland has decoupled. Complete and attach Form 500DM. See Administrative Release 38.
- cc. Net subtraction modification to Maryland taxable income when the federal special 2-year carryback (farming loss only) period was used for a net operating loss under federal law compared to Maryland taxable income without regard to federal provisions. Complete and attach Form 500DM.
- cd. Net subtraction modification to Maryland taxable income resulting from the federal ratable inclusion of deferred income arising from business indebtedness discharged by reacquisition of a debt instrument. Complete and attach Form 500DM.
- dd. Income derived within an arts and entertainment district by a qualifying residing artist from the publication, production, or sale of an artistic work that the artist created, wrote, composed, or executed. Complete and attach Form 502AE.
- dm. Net subtraction modification from multiple decoupling provisions. See the table at the bottom of Form 500DM.
- dp. Net subtraction decoupling modification from a pass-through entity. See Form 500DM.
- ee. The amount received as a grant under the Solar Energy Grant Program administered by the Maryland Energy Administration (but not more than the amount included in your total income).
- ff. Amount of the cost difference between a conventional on-site sewage disposal and a system that uses nitrogen removal technology, for which the Department of Environment's payment assistance program does not cover. An individual must have applied to the Department of the Environment for assistance to claim the subtraction modification on the Form 502SU. Also, in order to claim the subtraction modification, the system that is purchased must be a system that utilizes nitrogen removal technology as per Environment Article of the Annotated Code of Maryland § 9-1108.
- hh. Exemption adjustment for certain taxpayers with interest on U.S. obligations. If you have received income from U.S. obligations and your federal adjusted gross income exceeds \$100,000 (\$150,000 if filing joint, head of household, or qualifying surviving spouse, enter the difference, if any, between the exemption amount based on your federal adjusted gross income and the exemption amount based upon your federal adjusted gross income after subtracting your U.S. obligations using the EXEMPTION ADJUSTMENT WORKSHEET (13C).

**If the amount is greater than zero (0), enter this amount as a subtraction on Line hh of Form 502SU.**

**Example:**

Pat and Chris Jones had a federal adjusted gross income of \$180,000. They also had \$40,000 on interest from U.S. Savings Bonds and had a dependent son whom they claimed on the Maryland tax return. Using Instruction 10, they found the exemption amount on their Maryland return (based upon \$180,000 of income) was \$2,400 (\$800 for three exemptions). If it were not for the \$40,000 of U.S. Savings Bonds, their federal adjusted gross income would have been \$140,000 and their exemption amount would have been \$9,600 (\$3,200 for three exemptions). Therefore, Pat and Chris Jones are entitled to claim a subtraction of \$7,200 (\$9,600 - \$2,400) on Line hh of Form 502SU.

- ii. Interest on any **Build America Bond** that is included in your federal adjusted gross income. See Administrative Release 13.
- jj. Gain resulting from a payment from the Maryland Department of Transportation as a result of the acquisition of a portion of the property on which your principal residence is located.

- kk. Qualified conservation program expenses up to \$500 for an application approved by the Department of Natural Resources to enter into a Forest Conservation and Management Plan.
- ll. Payment received as a result of a foreclosure settlement negotiated by the Maryland Attorney General.
- mm. Amount received by a claimant for noneconomic damages as a result of a claim of unlawful discrimination under Internal Revenue Code Section 62(e).
- nn. Amount of student loan indebtedness discharged. Attach a copy of the notice stating that the loans have been discharged.
- oo. Up to \$5,000 of income earned by an eligible law enforcement officer. A law enforcement officer means a person who in their official capacity has the legal authority to make arrests and includes those who serve in a probationary status and those who serve at the pleasure of a county or municipal corporation appointing authority. The following law enforcement officers are eligible to claim this subtraction:
  - i) any law enforcement officer residing in a political subdivision in which the officer is employed, if the crime rate in the political subdivision exceeds the State's crime rate;
  - ii) a member of the Maryland Transportation Authority Police or any other State (not local or federal) law enforcement unit, if the officer resides in a political subdivision in which the crime rate exceeds the State's crime rate;
  - iii) a member of the Maryland-National Capital Park Police, if the officer resides in a political subdivision that lies wholly or partly within the Maryland-Washington Regional District and the crime rate of the political subdivision exceeds the State's crime rate; or
  - iv) a member of the Washington Suburban Sanitary Commission Police Force, if the officer resides in a political subdivision that lies wholly or partly within the Washington Suburban Sanitary District and the crime rate of the political subdivision exceeds the State's crime rate.

Federal law enforcement officers and certain members of the Maryland National Guard assigned to the military property designated as the Martin State Airport do not qualify.

- pp. Any amount included in federal adjusted gross income for:
  - 1) the value of any medal given by the International Olympic Committee, the International Paralympic Committee, the Special Olympics International Committee, or the International Committee of Sports for the Deaf; and
  - 2) any prize money or honoraria received from the United States Olympic Committee from a performance at the Olympic Games, the Paralympic Games, the Special Olympic Games, or the Deaflympic Games.
- qq. Amount of qualified principal residence indebtedness included in federal adjusted gross income that was allowable as an exclusion under the Mortgage Forgiveness Debt Relief Act of 2007, as amended. The subtraction may not exceed \$100,000 for taxpayers who file single or married filing separately, and may not exceed \$200,000 for married filing joint, head of household, or qualifying surviving spouse. Qualified principal residence indebtedness is debt used to buy, build, or substantially improve your principal residence, or to refinance debt incurred for those purposes but only if the debt is secured by the home.
- rr. Any amount included in federal adjusted gross income for the first \$50,000 of compensation received by an individual during the taxable year in exchange for the sale of a perpetual conservation easement on real property located in the State of Maryland. If filing a joint return, each individual may claim up to the maximum amount allowed.
- ss. A living individual may deduct up to \$10,000 of unreimbursed travel expenses, lodging expenses, **child or elder care expenses, medical expenses**, or lost wages, paid or

incurred, during the taxable year that are attributable to the donation of all or part of one or more of the individual's liver, kidney, pancreas, intestine, lung, or bone marrow to another individual for organ transplant. If filing a joint return, each individual may claim up to the maximum amount allowed.

- tt. A full-time classroom teacher who teaches kindergarten to grade 12 in an elementary or secondary school in the State of Maryland for an academic year ending during the taxable year may subtract up to \$250 of unreimbursed expenses paid or incurred during the taxable year for the purchase of classroom supplies used by: 1) students in the classroom; or 2) the teacher, to prepare for or during classroom teaching. An individual may not subtract any expense that is subtracted from federal adjusted gross income under §62 of the Internal Revenue Code. If filing a joint return, each individual may claim up to the maximum amount allowed.
- uu. Income related to the sale or redevelopment of race courses in Maryland. For income realized prior to June 1, 2024, the subtraction includes the following: (1) the amount of gain recognized as a result of the (direct or indirect) sale of property within Laurel Park in Anne Arundel County, Pimlico Race Course in Baltimore City, and Bowie Race Course Training Center in Prince George's County; and (2) the amount of income recognized as a result of any expenditure of funds (directly or indirectly) by the State of Maryland, Baltimore City, or Anne Arundel County with respect to the Laurel Park site or Pimlico site. For income realized on or after June 1, 2024, the subtraction includes the following: (1) the amount of gain recognized as a result of the (direct or indirect) sale of property within Pimlico Race Course in Baltimore City and Bowie Race Course Training Center in Prince George's County; and (2) the amount of income recognized as a result of any expenditure of funds (directly or indirectly) by the State of Maryland or Baltimore City with respect to the Pimlico site.
- vv. The value of a subsidy for rental expenses received by a resident of Howard County under the "Live Where You Work" program of the Downtown Columbia Plan. For more information, visit [marylandtaxes.gov](http://marylandtaxes.gov).
- ww. A qualified individual may subtract up to \$5,000 per year of the amount contributed to a designated First-Time Homebuyer Savings Account plus the earnings, including interest and other income on the principal, on such account. Enter the amount contributed during the taxable year to a designated First-Time Homebuyer Savings Account, up to \$5,000, on Line ww1. Enter the amount of interest and other income earned during the taxable year on the principal of the designated First-Time Homebuyer Savings Ac-



count on Line ww2. Enter the total of Lines ww1 and ww2 on Line ww. The First-Time Homebuyer Savings Account must be opened for the sole purpose of paying or reimbursing eligible costs for the purchase of a home in the State. The subtraction may be claimed for a period not to exceed 10 years, and total earnings may not exceed \$50,000 during that 10-year period. For more information, visit [marylandtaxes.gov](http://marylandtaxes.gov)

- xx. Amount of donations of certain disposable diapers, certain hygiene products, and certain monetary gifts made by a taxpayer during the taxable year to certain qualified charitable entities that are registered with the Comptroller (the maximum subtraction amount is not to exceed \$1,000 per taxable year). To qualify for this subtraction, you must enter the value of the donation and the name of each qualified charitable entity to which a donation was made. The Comptroller may verify the donation with the qualified charitable entity.
- ya. Income of resident individuals who are at least 100 years of age at the end of the taxable year. The maximum value of the subtraction modification is equal to \$100,000 of income received by an individual during a taxable year.
- yb. Amount of ordinary and necessary expenses, including a reasonable allowance for salaries or compensation, paid or incurred during the taxable year in carrying on a trade or business as a State licensed or registered cannabis grower, processor, dispensary, or any other cannabis establishment licensed or registered by the State, **only if the deduction for ordinary and necessary expenses is disallowed under Section 280E of the Internal Revenue Code**. You must include your Maryland Cannabis Administration business license or registration number on the line provided. If you are claiming the subtraction for expenses incurred under multiple license or registration numbers, only one number is required to be included. You are required to provide proof of Maryland Cannabis Administration business licenses or registrations and these expenses to the Comptroller upon request. For more information, visit [marylandtaxes.gov](http://marylandtaxes.gov).
- yc. Union Dues. Enter the amount of dues you paid for union membership that is included in your federal adjusted gross income and that you would have been able to deduct on your federal return as an unreimbursed employee expense prior to tax year 2018. Do not include (1) the portion of any contributions that provide funds for the payment of sick, accident, or death benefits, (2) contributions to a pension fund even if the union requires you to make contributions, or (3) any amounts of the contribution that are related to

**STANDARD DEDUCTION WORKSHEET (16A)**

If your filing status is:	
Single, Married filing separately or Dependent taxpayer	Married filing Jointly, Head of Household or Qualifying Surviving Spouse
Worksheet 1	Worksheet 2
Enter your income from Line 16 of Form 502 . . . . . \$ _____  If your income is: <span style="float: right;"><b>Your standard deduction is:</b></span> \$12,000 or less . . . . . \$ <u>1,800</u> _____ <b>or</b> _____ If your income is at least \$12,001 but not more than \$17,999 Enter your income from above: . . . . . \$ _____ Multiply by 15 percent (.15) . . . . . X <u>.15</u> This is your standard deduction . . . . . \$ _____ _____ <b>or</b> _____ If your income is: <span style="float: right;"><b>Your standard deduction is:</b></span> \$18,000 or over . . . . . \$ <u>2,700</u>	Enter your income from Line 16 of Form 502 . . . . . \$ _____  If your income is: <span style="float: right;"><b>Your standard deduction is:</b></span> \$24,333 or less . . . . . \$ <u>3,650</u> _____ <b>or</b> _____ If your income is at least \$24,334 but not more than \$36,332 Enter your income from above: . . . . . \$ _____ Multiply by 15 percent (.15) . . . . . X <u>.15</u> This is your standard deduction . . . . . \$ _____ _____ <b>or</b> _____ If your income is: <span style="float: right;"><b>Your standard deduction is:</b></span> \$36,333 or over . . . . . \$ <u>5,450</u>
<b>Enter your standard deduction on Line 17 of Form 502.</b>	<b>Enter your standard deduction on Line 17 of Form 502.</b>

certain lobbying and political activities. This includes any amounts the union uses to influence legislators or executive branch officials or to participate in any political campaign or other political activities. If your union engages in any of these activities, it should provide you with the percentage of your union dues that it uses to conduct these activities. Do not claim this subtraction if you are self-employed and you claimed your union dues as a business expense on your federal return. Retain all records of your payment of union dues, and make them available upon request by the Comptroller's office.

- yd.  Amount of the benefit payment provided to an individual or the family member of an individual as a result of the individual being injured or killed in the collapse of the Francis Scott Key Bridge.
- ye.  Amount of tuition assistance provided to a student who is an eligible dependent or surviving spouse of a fallen transportation worker. A "fallen transportation worker" means an individual (1) whose occupation is in the construction, rehabilitation, or operation of a transportation facility or transportation facilities project in Maryland, and (2) who died, on or after January 1, 2022, as a result of an accident occurring while the individual was performing any job duty necessary for the construction, maintenance, rehabilitation, or operation of a transportation facility or transportation facilities project in Maryland. Tuition assistance that qualifies for this subtraction is paid under the Fallen Transportation Workers Scholarship Program.

**Line 14. TWO-INCOME SUBTRACTION.** You may subtract up to \$1,200 if both spouses have income subject to Maryland tax and you file a joint return. To compute the subtraction, complete the TWO-INCOME MARRIED COUPLE SUBTRACTION WORKSHEET (13D).

**Line 15. TOTAL SUBTRACTIONS.** Add Lines 8 through 14. Note: In the event of legislative changes (for example, emergency legislation or a veto override of legislation from a prior legislative session) that retroactively affect tax year 2024, the Comptroller will provide additional instruction on the use of Form 502LU. The amount on Line 8 of Form 502LU is added to Line 15 Total subtractions.

## 14 ITEMIZED DEDUCTIONS.

**If you figure your tax by the ITEMIZED DEDUCTION METHOD, complete Lines 17a and b on Form 502. (See Instruction 16 to see if you will use the ITEMIZED DEDUCTION METHOD.)**

Copy the amount from federal Form 1040, Schedule A, Line 17, Total Itemized Deductions, on Line 17a of Form 502. Certain items of federal itemized deductions are not eligible for State purposes and must be subtracted from Line 17a. State and local income taxes used as a deduction for federal purposes must be entered on Line 17b (there are certain limitations on the deduction amount of state and local tax. For more information, visit [marylandtaxes.gov](http://marylandtaxes.gov)). Also, any amounts deducted as contributions of Preservation or Conservation Easements for which a credit is claimed must be added to Line 17b.

You are not required to itemize deductions on your Maryland return because you have itemized deductions on your federal return. Figure your tax each way to determine which method is best for you.

If your unreimbursed business expenses include depreciation to which an adjustment is required for Maryland purposes, complete Form 500DM to calculate the addition modification "I" or subtraction modification "bb."

## 15 FIGURE YOUR MARYLAND ADJUSTED GROSS INCOME.

**Complete Lines 1–16 on Form 502. Line 16 is your Maryland adjusted gross income.**

## 16 FIGURE YOUR MARYLAND TAXABLE NET INCOME.

**To find your taxable income you must subtract either the standard deduction from the worksheet or the itemized deductions you have entered on Line 17 of Form 502. The ITEMIZED DEDUCTION METHOD will lower your taxes if you have enough deductions. If you are not certain about which method to use, figure your tax both ways to determine which method is best for you. Check one of the deduction method boxes to indicate which method you will use.**

### STANDARD DEDUCTION METHOD

The STANDARD DEDUCTION METHOD gives you a standard deduction of 15% of Maryland adjusted gross income (Line 16) with minimums of \$1,800 and \$3,650 and maximums of \$2,700 and \$5,450, depending on your filing status. Use STANDARD DEDUCTION WORKSHEET (16A) for your filing status to figure your standard deduction. Write the result on Line 17 of Form 502. Then follow the instructions for EXEMPTIONS.

### ITEMIZED DEDUCTION METHOD

**You may itemize your deductions only if you itemized deductions on your federal return.** See Instruction 14 for completing Lines 17a and b of Form 502. Enter the result on Line 17. You are not required to itemize deductions on your Maryland return simply because you itemized on your federal return. Figure your tax each way to determine which method is best for you.

### EXEMPTIONS

After completing the EXEMPTIONS area on your return (page 2), enter the total exemption amount on Line 19 of Form 502.

### PART-YEAR RESIDENTS AND NONRESIDENT MILITARY TAXPAYERS

You must adjust your standard or itemized deductions and exemptions. If you are a part-year resident, see Instruction 26. If you are a nonresident military member filing a joint return with your civilian spouse, see Technical Bulletin 1.

## 17 FIGURE YOUR MARYLAND TAX.

**You must use the tax tables if your taxable income is less than \$100,000.**

The 2024 Maryland tax rate schedules are shown so you can see the tax rate that applies to all levels of income; however, do not use them to figure your tax. Instead, use the tax tables if your income is under \$100,000; otherwise, use the appropriate row in the MARYLAND TAX COMPUTATION WORKSHEET SCHEDULES (17A) at the end of the tax tables to figure your tax. The tax tables and the MARYLAND TAX COMPUTATION WORKSHEET SCHEDULES I AND II have been based on these tax rate schedules.

Find the income range in the tax table that applies to the amount on Line 20 of Form 502. Find the Maryland tax corresponding to your income range. Enter the tax amount on Line 21 of Form 502. If your taxable income is \$100,000 or more, use the MARYLAND TAX COMPUTATION WORKSHEET SCHEDULES (17A) at the end of the tax table.

**MARYLAND TAX COMPUTATION WORKSHEET SCHEDULES**

**Tax Rate Schedule I**

**For taxpayers filing as Single, Married Filing Separately, or as Dependent Taxpayers. This rate is also used for taxpayers filing as Fiduciaries.**

<b>If taxable net income is:</b>			<b>Maryland Tax is:</b>		
At least:	but not over:				
\$0	\$1,000		2.00%	of taxable net income	
\$1,000	\$2,000	\$20.00	plus 3.00%	of excess over \$1,000	
\$2,000	\$3,000	\$50.00	plus 4.00%	of excess over \$2,000	
\$3,000	\$100,000	\$90.00	plus 4.75%	of excess over \$3,000	
\$100,000	\$125,000	\$4,697.50	plus 5.00%	of excess over \$100,000	
\$125,000	\$150,000	\$5,947.50	plus 5.25%	of excess over \$125,000	
\$150,000	\$250,000	\$7,260.00	plus 5.50%	of excess over \$150,000	
\$250,000		\$12,760.00	plus 5.75%	of excess over \$250,000	

**Tax Rate Schedule II**

**For taxpayers Married Filing Jointly, Head of Household, or for Qualifying Surviving Spouse.**

<b>If taxable net income is:</b>			<b>Maryland Tax is:</b>		
At least:	but not over:				
\$0	\$1,000		2.00%	of taxable net income	
\$1,000	\$2,000	\$20.00	plus 3.00%	of excess over \$1,000	
\$2,000	\$3,000	\$50.00	plus 4.00%	of excess over \$2,000	
\$3,000	\$150,000	\$90.00	plus 4.75%	of excess over \$3,000	
\$150,000	\$175,000	\$7,072.50	plus 5.00%	of excess over \$150,000	
\$175,000	\$225,000	\$8,322.50	plus 5.25%	of excess over \$175,000	
\$225,000	\$300,000	\$10,947.50	plus 5.50%	of excess over \$225,000	
\$300,000		\$15,072.50	plus 5.75%	of excess over \$300,000	

**Line 21a. Recaptured Credit**

Recaptured Credit from Part DD. Enter the amount of recaptured credit from Part DD, Line 1 on the 502CR.

**18 EARNED INCOME CREDIT, POVERTY LEVEL CREDIT, CREDITS FOR INDIVIDUALS AND BUSINESS TAX CREDITS.**

If you claim an earned income credit or poverty level credit, see Instruction 19 for your local credit calculation.

Form 500CR Instructions are available online at marylandtaxes.gov. You must file Form 500CR electronically to claim a business income tax credit.

**Line 22. EARNED INCOME CREDIT.**

If you claimed an earned income credit on your federal return or would otherwise have been eligible to claim an earned income credit on your federal return but for you or your spouse filing with an individual taxpayer identification number (ITIN), you are eligible for the Maryland earned income credit. If you are a married couple filing either a joint or separate Maryland return, or you have at least one qualifying child, then you may claim one-half (50%) of the federal credit on your Maryland return. Individuals filing as single, head of household, or qualifying surviving spouse without a qualifying child may claim 100% of the federal earned income credit, see Worksheet (18A.1) to calculate any refundable earned income tax credit. If you are a part-year resident or a member of the military, see Instruction 26(o) before completing this worksheet. If you do not meet the minimum age requirement under the federal credit and are otherwise eligible for the federal credit for those without a qualifying child, you may claim the state earned income credit (calculate federal earned income credit disregarding the minimum age requirement). If you or your spouse do not possess a valid SSN but are otherwise eligible for the federal credit and are filing your Maryland return using an ITIN, you may claim the state earned income credit by calculating the federal earned income credit disregarding the SSN requirement. If you filed a joint federal return but a separate Maryland return, you may claim a combined total of up to one-half the federal credit. For information on how to calculate the amount of the federal earned income credit, visit [irs.gov/pub/irs-pdf/p596.pdf](http://irs.gov/pub/irs-pdf/p596.pdf).

• If you are a married couple filing either a joint or separate Maryland return or have at least one qualifying child, complete the STATE EARNED INCOME CREDIT WORKSHEET (18A) to calculate the amount to enter on Line 22 of Form 502.

ulate the amount to enter on Line 22 of Form 502.

• If you are filing as single, head of household, or qualifying surviving spouse and DO NOT have a qualifying child, complete the STATE EARNED INCOME CREDIT/ REFUNDABLE EARNED INCOME CREDIT WORKSHEET (18A.1) to calculate the amounts to enter on Line 22 and Line 42 of Form 502.

**STATE EARNED INCOME CREDIT WORKSHEET (18A) – INDIVIDUAL WITH QUALIFYING CHILD OR MARRIED COUPLE FILING SEPARATELY OR JOINTLY WITH OR WITHOUT QUALIFYING CHILD**

(Part-year residents see Instruction 26(o).)

1. Maryland tax (the sum of Lines 21 and 21a from Form 502) ..... 1. \_\_\_\_\_
2. Federal earned income credit \_\_\_\_\_ x 50% (.50). Enter this amount here and on Line 22 of Form 502. .... 2. \_\_\_\_\_
3. Subtract Line 2 from Line 1. If less than zero (0), enter zero (0)... .. 3. \_\_\_\_\_

If Line 3 is greater than zero (0), you may qualify for the Poverty Level Credit. See Instructions below.

If Line 3 is zero (0), you may qualify for the Refundable Earned Income Credit. See Instruction 21.

**STATE EARNED INCOME CREDIT/REFUNDABLE EARNED INCOME CREDIT WORKSHEET (18A.1) – INDIVIDUAL WITHOUT QUALIFYING CHILD**

(Part-year residents see Instruction 26(o).)

1. Maryland tax the (sum of Lines 21 and 21a of Form 502) ..... 1. \_\_\_\_\_
2. Enter your federal earned income credit, here and on Line 22 of Form 502 ..... 2. \_\_\_\_\_
3. If Line 1 is greater than or equal to Line 2, then subtract Line 2 from Line 1 and enter here ..... 3. \_\_\_\_\_
4. If Line 2 is greater than Line 1, then subtract Line 1 from Line 2 and enter the amount here and on Line 42 of Form 502. .... 4. \_\_\_\_\_

If Line 3 is greater than or equal to zero (0), you may qualify for the Poverty Level Credit. See Line 23 Instructions below.

**Line 23. STATE POVERTY LEVEL CREDIT.** If your earned income and federal adjusted gross income plus additions are below the poverty level income for the number of persons in family/household on your federal tax return, you may be eligible for the poverty level credit. You are not eligible for this credit if you checked filing status 6 (dependent taxpayer) on your Maryland income tax return.

Generally, if your Maryland state tax exceeds 50% of your federal earned income credit and your earned income and federal adjusted gross income are below the poverty income guidelines from the STATE POVERTY LEVEL CREDIT WORKSHEET (18B), you may claim a credit of 5% of your earned income.

Complete the STATE POVERTY LEVEL CREDIT WORKSHEET (18B) to calculate the amount to enter on Line 23 of Form 502.

**This is not a refundable credit.**

**STATE POVERTY LEVEL CREDIT WORKSHEET (18B)**

If you checked filing status 6 on your Maryland return, you are not eligible for this credit.

1. Enter the amount from Line 7 of Form 502. If you checked filing status 3 (married filing separately) and you filed a joint federal return, enter your joint federal adjusted gross income plus any Maryland additions ..... 1. \_\_\_\_\_
2. Enter the total of your salary, wages, tips and other employee compensation and net profit from self-employment here, and on Line 1b of Form 502, if Line 1b is currently blank. (Do not include a farm or business loss.) ..... 2. \_\_\_\_\_

3. Find the number of persons in your family/ household from the chart that is the same as the number of persons entered on your federal tax return. Enter the income level that corresponds to the number of persons. . . . . 3. \_\_\_\_\_
4. Enter the amount from Line 1 or 2, whichever is larger. Compare Lines 3 and 4. If Line 4 is greater than or equal to Line 3, STOP HERE. You do not qualify for this credit. If Line 3 is greater than Line 4, continue to Line 5. . . . . 4. \_\_\_\_\_
5. Multiply Line 2 by 5% (.05). This is your State Poverty Level Credit. Enter that amount here and on Line 23 of Form 502. (Part-year residents or members of the military, see Instruction 26(o)) . . . . . 5. \_\_\_\_\_

POVERTY INCOME GUIDELINES	
NUMBER OF PERSONS IN FAMILY/HOUSEHOLD	INCOME LEVEL
1	\$15,060
2	\$20,440
3	\$25,820
4	\$31,200
5	\$36,580
6	\$41,960
7	\$47,340
8	\$52,720

For families/households with more than 8 persons, add \$5,380 for each additional person.

**Line 24. OTHER INCOME TAX CREDITS FOR INDIVIDUALS.** Enter the total of your income tax credits as listed below. Complete and attach Form 502CR with Form 502.

**Note:** In the event of legislative changes (for example, emergency legislation or a veto override of legislation from a prior legislative session) that retroactively affect tax year 2024, the Comptroller will provide additional instruction on the use of Form 502LU to claim nonrefundable credits and add that amount to Line 24.

- a. **CREDITS FOR INCOME TAXES PAID TO OTHER STATES.** If you have income subject to tax in Maryland and subject to tax in another state and/or another state's locality, you may be eligible for a tax credit. **Note:** You must attach a copy of Form 502CR and required documentation. If this is not attached, no credit will be allowed. See Administrative Release 42 for required documentation.
- b. **CREDIT FOR CHILD AND DEPENDENT CARE EXPENSES. \*\*This credit is available to residents only.** If you were eligible for a Child and Dependent Care Credit on your federal income tax return and your income is below certain thresholds, you are entitled to a tax credit equal to a percentage of the federal credit. **You may also be entitled to a refundable credit.** See Form 502CR Instructions.
- c. **QUALITY TEACHER INCENTIVE CREDIT.** If you are a qualified teacher who paid tuition to take graduate level courses required to maintain certification, you may be eligible for a tax credit. See Form 502CR Instructions.
- d. **CREDIT FOR AQUACULTURE OYSTER FLOATS.** If you purchased a new aquaculture oyster float during the tax year, you may be entitled to a credit of up to \$500 for the cost of the float. See Form 502CR Instructions.
- e. **LONG-TERM CARE INSURANCE CREDIT.** If you paid a premium for a long-term care insurance policy for yourself or certain Maryland resident family members, you may be

eligible for a tax credit.

- f. **CREDIT FOR PRESERVATION AND CONSERVATION EASEMENTS.** Individuals may be eligible for a tax credit for an easement conveyed to the Maryland Environmental Trust, the Maryland Agricultural Land Preservation Foundation, or the Maryland Department of Natural Resources to preserve open space, natural resources, agriculture, forest land, watersheds, significant ecosystems, view sheds or historic properties. Individuals who are eligible to claim the Credit for Preservation and Conservation Easements and who are not PTE members must claim this credit on Part F of the Form 502CR. PTE members who are eligible for this credit must electronically claim the credit on Form 500CR.
- g. **VENISON DONATION** Individuals who hunt and harvest antlerless deer and then donate the processed meat to an organization exempt from taxation under § 501(c)(3) of the Internal Revenue Code may claim a credit against their State personal income tax. The credit amount is \$75 per donated deer. The maximum credit amount is \$300 unless the individual harvested the deer in accordance with a Deer Management Permit. No portion of the credit can be carried forward or exceed the amount incurred to butcher and process the donated deer. All individuals who claim the credit must comply with State hunting laws and regulations. The credit may be claimed on Part G of Form 502CR.
- h. **COMMUNITY INVESTMENT TAX CREDIT.** Businesses that contribute to approved Neighborhood and Community Assistance Programs may be eligible for a tax credit of 50% of approved contributions with a maximum credit of \$250,000 on Form 500CR (See Line 25 Instructions, letter code d). Individuals who make a nonbusiness contribution may also be eligible for this tax credit, and may elect to claim this credit on Part H of Form 502CR instead of Form 500CR. The credit **may not** be claimed on **both** Form 500CR and Form 502CR. PTE members may claim this credit on Form 500CR (See Line 25 Instructions, code letter d).
- i. **ENDOW MARYLAND TAX CREDIT.** Businesses and individuals that donate \$500 of cash or publicly traded securities to a qualified permanent endowment fund at an eligible community foundation may be eligible for a tax credit of 25% of the approved donation with a maximum credit of \$50,000 on Form 500CR (See Line 25 instructions, code letter v). Individuals who make an approved donation may also be eligible for this tax credit, and may elect to claim this credit on Part I of Form 502CR instead of Form 500CR. The credit **may not** be claimed on **both** Form 500CR and Form 502CR. PTE members may claim this credit on Form 500CR (See Line 25 Instructions, code letter v).
 

**Note:** If you claim the Endow Maryland tax credit, the amount of approved donations which qualify you for this credit is an addition to income and must be included on Line 5. (See Instruction 12, code letter e).
- j. **PRECEPTORS IN AREAS WITH HEALTH CARE WORKFORCE SHORTAGES TAX CREDIT.** If you are a qualified licensed physician, a qualified physician assistant, or a qualified nurse practitioner who served without compensation as a preceptor, you may be eligible to claim a nonrefundable credit against your State tax liability.
- k. **INDEPENDENT LIVING TAX CREDIT.** An individual may claim a credit against their Maryland State income tax equal to 50% of the qualified expenses incurred during a taxable year to install accessibility and universal visitability features to or within a home.
 

The qualified expenses incurred must be certified by the Department of Housing and Community Development. See Form 502CR Instructions.
- l. **ENDOWMENTS OF MARYLAND HISTORICALLY BLACK COLLEGES AND UNIVERSITIES TAX CREDIT.** Taxpayers making donations to a qualified permanent fund held at an

eligible institution of higher education (Bowie State University, Coppin State University, Morgan State University, or University of Maryland Eastern Shore), may be eligible for a credit of 25% of the amount of donations. Taxpayers who make an approved donation and certified as eligible for this tax credit may claim the credit on Part L of Form 502CR instead of Form 500CR. The credit **should not** be claimed on **both** Form 500CR and Form 502CR.

- m. SENIOR TAX CREDIT.** SB405, Acts of 2022, creates a tax credit for Maryland residents who are at least age 65. If the taxpayer's federal adjusted gross income does not exceed \$100,000, the amount of the tax credit is equal to \$1,000. For married filing jointly, qualifying surviving spouse, and head of household whose federal adjusted gross income does not exceed \$150,000, the credit amount is \$1,750 (reduced to \$1,000 if only one spouse filing jointly is at least age 65). **Note:** Unless otherwise indicated, part-year residents are not required to prorate the credit amount.

**Line 25. BUSINESS TAX CREDITS.** You must file your Form 502 electronically to claim the following nonrefundable business tax credits from Form 500CR.

- a. ENTERPRISE ZONE TAX CREDIT.** Businesses located in an enterprise zone may be eligible for tax credits based upon wages paid to qualifying employees.
- b. MARYLAND DISABILITY EMPLOYMENT TAX CREDIT.** Businesses employing persons with disabilities as certified by the State Department of Education or veterans with disabilities as certified by the Maryland Department of Labor may be eligible for tax credits based upon wages paid, child care, and transportation expenses paid on behalf of those employees.
- c. JOB CREATION TAX CREDIT.** Certain businesses that create new qualified positions in Maryland may be eligible for a tax credit based on the number of qualified positions created or wages paid for these positions.
- d. COMMUNITY INVESTMENT TAX CREDIT.** Businesses that contribute to approved Neighborhood and Community Assistance Programs may be eligible for a tax credit of 50% of approved contributions with a maximum credit of \$250,000. Individuals who make a nonbusiness contribution may also be eligible for this tax credit, and may elect to claim this credit on Form 502CR instead of Form 500CR (See Line 24 Instructions, code letter h). The credit **may not** be claimed on **both** Form 500CR and Form 502CR. PTE members may claim this credit on Form 500CR.
- e. BUSINESSES THAT CREATE NEW JOBS TAX CREDIT.** Certain businesses located in Maryland that create new positions or establish or expand business facilities in the state may be entitled to an income tax credit if a property tax credit is granted by Baltimore City or any county or municipal corporation of Maryland.
- f. EMPLOYER-PROVIDED LONG-TERM CARE INSURANCE TAX CREDIT.** A credit may be claimed for costs incurred by an employer who provides long-term care insurance as part of an employee benefit package.
- g. SECURITY CLEARANCE COSTS TAX CREDIT.** Businesses that incur costs certified by the Maryland Department of Commerce to construct or renovate Sensitive Compartmented Information Facilities (SCIF) or for certain Security Clearance Administrative Costs may claim a credit for security costs. See instructions for Form 500CR, Part J, for additional information on how a business may claim this credit.
- h. FIRST YEAR LEASING COSTS TAX CREDIT FOR QUALIFIED SMALL BUSINESSES.** Certain small businesses performing security-based contracting that incur expenses for rental payments owed during the first year of a rental agreement costs for spaces leased in Maryland may claim a credit for leasing costs certified by the Maryland Department of Commerce. See instructions for Form 500CR, Part J, for additional information on how a business may claim this credit.
- i. RESEARCH AND DEVELOPMENT TAX CREDIT.** Businesses may claim a credit for certain qualified research and development expenses.
- j. COMMUTER TAX CREDIT.** Businesses may claim a credit for the cost of providing qualifying commuter benefits to the business entities' employees.
- k. RESERVED.**
- l. ONE MARYLAND ECONOMIC DEVELOPMENT TAX CREDIT.** Businesses may claim a credit against the project cost to establish, relocate, or expand a business in a Tier I county in Maryland.
- m. RESERVED**
- n. ENERGY STORAGE SYSTEMS TAX CREDIT.** An individual or business may claim a credit for certain costs to install an energy storage system paid or incurred during the taxable year. This credit must be claimed on the 500CR.
- o. CYBERSECURITY INCENTIVE TAX CREDIT.** A credit may be claimed by a buyer of cybersecurity technology or cybersecurity services, subject to certain maximum amounts.
- p. RESERVED.**
- q. RESERVED.**
- r. RESERVED.**
- s. CREDIT FOR PRESERVATION AND CONSERVATION EASEMENTS.** Members of a Pass-Through Entity (PTE) may be eligible for a tax credit for an easement conveyed to the Maryland Environmental Trust, the Maryland Agricultural Land Preservation Foundation, or the Maryland Department of Natural Resources to preserve open space, natural resources, agriculture, forest land, watersheds, significant ecosystems, view sheds, or historic properties. The credit **may not** be claimed on **both** Form 500CR and Form 502CR. PTE members may claim this credit on Form 500CR.
- t. APPRENTICE EMPLOYEE TAX CREDIT.** Certain taxpayers may be eligible for an income tax credit for the first year of employment of eligible apprentices.
- u. QUALIFIED FARMS TAX CREDIT.** Qualified farms that make an eligible food donation may be eligible for an income tax credit.
- v. ENDOW MARYLAND TAX CREDIT.** Businesses that donate \$500 of cash or publicly traded securities to a qualified permanent endowment fund at an eligible community foundation may be eligible for a tax credit of 25% of the approved donation with a maximum credit of \$50,000. Individuals who make an approved donation may also be eligible for this tax credit, and may elect to claim this credit on Form 502CR instead of Form 500CR (see Line 24 Instructions, code letter i). The credit may not be claimed on both Form 500CR and Form 502CR. PTE members may claim this credit on Form 500CR.
- w. ENDOWMENTS OF MARYLAND HISTORICALLY BLACK COLLEGES AND UNIVERSITIES TAX CREDIT.** Taxpayers making donations to a qualified permanent fund held at an eligible institution of higher education (Bowie State University, Coppin State University, Morgan State University, or University of Maryland Eastern Shore), may be eligible for a credit of 25% of the amount of donations. Taxpayers who make an approved donation and certified as eligible for this tax credit may claim the credit on Part BB of Form 500CR instead of Form 502CR. The credit **should not** be claimed on **both** Form 500CR and Form 502CR.
- x. WORK OPPORTUNITY TAX CREDIT.** An employer may claim a nonrefundable credit against the State income tax for up to 50% of the federal Work Opportunity Tax Credit with respect to a qualified individual who is employed in the State. Any unused amount of the credit may not be carried forward to any other tax year.
- y. AUTOMATED EXTERNAL DEFIBRILLATOR TAX CREDIT FOR RESTAURANTS.** An individual who owns a restaur-



rant in Maryland and purchases an automated external defibrillator for use at the restaurant may claim a credit. See Form 500CR, Part T or additional information.

# 19 LOCAL INCOME TAX AND LOCAL CREDITS.

**Maryland counties and Baltimore City levy an income tax which is a percentage of Maryland taxable net income. Use the LOCAL TAX RATE CHART and the LOCAL TAX WORKSHEET (19A) to figure your local income tax. Use the county (or Baltimore City) you resided in on the last day of the tax year and which you showed in the box at the top of Form 502. Military taxpayers should refer to Instruction 29.**

## 2024 LOCAL TAX RATE CHART

Subdivision	Rate
Baltimore City	.0320
Allegany County	.0303
<b>Anne Arundel County</b>	<b>See below*</b>
Baltimore County	.0320
Calvert County	.0300
Caroline County	.0320
Carroll County	.0303
Cecil County	.0275
Charles County	.0303
Dorchester County	.0320
<b>Frederick County</b>	<b>See below**</b>
Garrett County	.0265
Harford County	.0306
Howard County	.0320
Kent County	.0320
Montgomery County	.0320
Prince George's County	.0320
Queen Anne's County	.0320
St. Mary's County	.0300
Somerset County	.0320
Talbot County	.0240
Washington County	.0295
Wicomico County	.0320
Worcester County	.0225
<b>Nonresidents use.</b>	<b>.0225</b>

### NOTE

\* **Anne Arundel Co.** The local tax rates for taxable year 2024 are as follows:

For taxpayers with filing status of Single, Married Filing Separately, or Dependent, their local tax rate is as follows:

- (1) For a filer with taxable net income of at least \$1 but not over \$50,000, 2.7% of the filer's taxable net income;
- (2) For a filer with taxable net income of at least \$50,001 but not over \$400,000, \$1,350 plus 2.81% of the filer's taxable net income over \$50,000; and
- (3) For a filer with taxable net income of at least \$400,001, \$11,185 plus 3.2% of the filer's taxable net income over \$400,000;

For taxpayers with filing statuses of Married Filing Jointly, Head of Household, or Qualified Surviving Spouse, their local tax rate is as follows:

- (1) For a filer with taxable net income of at least \$1 but not over \$75,000, 2.7% of the filer's taxable net income;
- (2) For a filer with taxable net income of at least \$75,001 but not over \$480,000, \$2,025 plus 2.81% of the filer's taxable net income over \$75,000; and
- (3) For a filer with taxable net income of at least \$480,001, \$13,405.50 plus 3.2% of the filer's taxable net income over \$480,000;

Find the income range in the Anne Arundel County tax table (beginning on p. 34) that applies to the amount on Line 20 of Form 502. If your taxable income is \$100,000 or more, use the Anne Arundel County Tax Computation Worksheet Schedule (19D) at the end of the tax table.

\*\* **Frederick Co.** For taxpayers with filing statuses of Single, Married Filing Separately, or Dependent, their local tax rate is as follows:

- (1) .0225 for taxpayers who have a taxable net income of at least \$1 and not exceeding \$25,000;
- (2) .0275 for taxpayers who have a taxable net income of at least \$25,001 and not exceeding \$50,000;
- (3) .0296 for taxpayers who have a taxable net income of at least \$50,001 and not exceeding \$150,000; or
- (4) .0320 for taxpayers who have a taxable net income of \$150,001 or more;

For taxpayers with filing statuses of Married Filing Jointly, Head of Household, or Qualified Surviving Spouse, their local tax rate is as follows:

- (1) (1) .0225 for taxpayers who have a taxable net income of at least \$1 and not exceeding \$25,000;
- (2) (2) .0275 for taxpayers who have a taxable net income of at least \$25,001 and not exceeding \$100,000;
- (3) (3) .0296 for taxpayers who have a taxable net income of at least \$100,001 and not exceeding \$250,000; or
- (4) (4) .0320 for taxpayers who have a taxable net income of \$250,001 or more.

## LOCAL TAX WORKSHEET (19A)

Multiply the taxable net income by your local tax rate from the LOCAL TAX RATE CHART for the county in which you were a resident on the last day of the tax year. Enter the result on Line 28 of Form 502. This is your local income tax. (Anne Arundel County residents use the Anne Arundel County tax table (beginning on p. 34)).

1. TAXABLE net income from Line 20 of Form 502. . . . . 1. \$ \_\_\_\_\_
2. LOCAL tax rate from the 2024 Local Tax Rate Chart. . . . . 2. 0 \_\_\_\_\_
3. LOCAL income tax (Multiply Line 1 by Line 2.) Enter this amount on Line 28 of Form 502 rounded to the nearest cent or whole dollar. . . . . 3. \$ \_\_\_\_\_

**SPECIAL NOTE:** If you and your spouse were domiciled in different taxing jurisdictions, you should file separate Maryland returns even though you filed a joint federal return. (See Instruction 7.) However, if you choose to file a joint Maryland return, use the following instructions. Enter both counties and/or local jurisdictions in the county, city, town, or special taxing area box of your return. If the local tax rates are the same, complete the worksheets as instructed and attach a schedule showing the local tax for each jurisdiction based on the ratio of each spouse's income to the total income. Also note the words "separate jurisdictions" on Line 28 of Form 502. If the local tax rates are different, calculate a ratio of each spouse's income to total income. Then apply this ratio to the taxable net income and calculate the local tax for each spouse separately using the appropriate local tax rates. Enter the combined local tax on Line 28 of Form 502 and write the words "separate jurisdictions" on that line. Attach a schedule showing your calculations.

### Local Earned Income Credit.

If you entered an earned income credit on Line 22 of Form 502, complete the LOCAL EARNED INCOME CREDIT WORKSHEET (19B). If you do not meet the minimum age requirement under the federal earned income credit and are otherwise eligible for the federal credit for those without a qualifying child, you may claim the state earned income credit (calculate federal earned income credit disregarding the minimum age requirement). If you or your spouse do not possess a valid SSN but are otherwise

eligible for the federal credit and are filing your Maryland return using an ITIN, you may claim the state earned income credit by calculating the federal earned income credit disregarding the SSN requirement).

**LOCAL EARNED INCOME CREDIT WORKSHEET (19B)**

(Part-year residents see Instruction 26(o).)

1. Enter federal earned income credit from your federal return . . . . . 1. \_\_\_\_\_
2. Enter your local tax rate from Line 2 of the Local Tax Worksheet (Anne Arundel County residents use .0270). . . . . 2.   0
3. Multiply Line 2 by 10 and enter on Line 4.  
 Example: . . . . . .0320  
 . . . . .   x 10    
 . . . . . .320
4. Local earned income credit rate . . . . . 4. \_\_\_\_\_
5. Multiply Line 1 by Line 4. Enter here and on Line 29 of Form 502 . . . . . 5. \_\_\_\_\_

**Note:** In lieu of multiplying by 10, you may simply move the decimal point one place to the right and enter on Line 4.

**Local poverty level credit.** If you entered a poverty level credit on Line 23 of Form 502, complete the LOCAL POVERTY LEVEL CREDIT WORKSHEET (19C).

**LOCAL POVERTY LEVEL CREDIT WORKSHEET (19C)**

(Part-year residents see Instruction 26(o).)

Refer to the STATE POVERTY LEVEL CREDIT WORKSHEET (18B) in Instruction 18. If the amount on Line 3 is greater than the amount on Line 4, you are eligible to claim the local poverty level credit. Complete this worksheet to calculate the amount of your credit.

- A. ENTER the amount from Line 2 of the STATE POVERTY LEVEL CREDIT WORKSHEET (18B). . . . . A. \_\_\_\_\_
- B. ENTER your local tax rate from Line 2 of the LOCAL TAX WORKSHEET (19A) (Anne Arundel County residents use .0270). . . . . B.   0
- C. MULTIPLY Line A by Line B. Enter the amount here and on Line 30 of Form 502 . . . C. \_\_\_\_\_

**20 TOTAL MARYLAND TAX, LOCAL TAX AND CONTRIBUTIONS.**

**Add your Maryland tax from Line 27 of Form 502 and your local tax from Line 33 of Form 502. Enter the result on Line 34 of Form 502. Add to your tax any contribution amounts and enter the total on Line 39 of Form 502.**

**CHESAPEAKE BAY AND ENDANGERED SPECIES FUND**

You may contribute any amount you wish to this fund. The amount contributed will reduce your refund or increase your balance due.

**DEVELOPMENTAL DISABILITIES SERVICES AND SUPPORT FUND**

You may contribute any amount you wish to this fund. The amount contributed will reduce your refund or increase your balance due.

**MARYLAND CANCER FUND**

You may contribute any amount you wish to this fund. The amount contributed will reduce your refund or increase your balance due.

**FAIR CAMPAIGN FINANCING FUND**

You may contribute any amount you wish to this fund. The amount contributed will reduce your refund or increase your balance due.

**IMPORTANT:** If there are not sufficient credits or other payments to satisfy both your tax and the contribution you have designated, the contribution amount will be reduced. If you have entered amounts for contributions to multiple funds, any reduction will be applied proportionately.

**21 TAXES PAID AND REFUNDABLE CREDITS.**

Write your taxes paid and credits on Lines 40 through 43 of Form 502.

**INSTRUCTIONS FOR EACH LINE:**

**Line 40. MARYLAND TAX WITHHELD.** Write the total Maryland and local tax withheld as shown on the wage and tax statements (Forms W-2, W-2G or 1099(s)) you have received. Add the amounts identified as Maryland and local tax withheld on each form and write the total on this line. Attach Forms W-2, W-2G and 1099(s) to your return **if Maryland tax is withheld. You will not get credit for your withholding if you do not attach Forms 1099(s), W-2 or W-2G, substantiating Maryland withholding.**

**IMPORTANT:** Your wage and tax statements contain many numbers. Be sure you add only the amounts identified as Maryland state and local tax withheld. **Do not enter estimated tax paid on this line.**

**Line 41. ESTIMATED TAX PAYMENTS.** Enter on Line 41 the total of:

- a. Maryland estimated tax payments; amount of overpayment applied from 2023 return;
- b. Payments made with a request for an automatic extension of time to file your 2024 return. See the instructions on Form PV found on the PAYMENT VOUCHER WORKSHEET FOR ESTIMATED TAX AND EXTENSION PAYMENTS (PVW); and
- c. If you sold real property in Maryland while a nonresident, you are required to report the income tax withheld from the proceeds of the transaction on this line, and enter code **506** on the code number line at the bottom of page 4 on Form 502. You must also attach the following documentation to the return:

A copy of your federal return, including all schedules, statements; a copy of the Settlement Statement (HUD-1) for the sale; AND Form MW506NRS.

**NOTE:** Estimated tax payments are required if you expect to receive any income (like pensions, business income, capital gains, lottery, etc.) from which no tax or not enough Maryland tax will be withheld. Read the instructions for Form PV found on the PAYMENT VOUCHER WORKSHEET FOR ESTIMATED TAX and EXTENSION PAYMENTS (PVW).

**Line 42. REFUNDABLE EARNED INCOME CREDIT.** If your Maryland earned income credit is greater than your Maryland tax, you may also be eligible for a refundable earned income credit. If you are a married couple filing either a joint or separate Maryland return with or without qualifying child; or you have at least one qualifying child, this credit is the amount by which 45% of your federal earned income credit exceeds your Maryland tax liability. Complete the REFUNDABLE EARNED INCOME CREDIT WORKSHEET (21A) and enter the result on this line.

Individual **without** a qualifying child may refer to Worksheet (18A.1) to see if they qualify for the refundable earned income credit.

**REFUNDABLE EARNED INCOME CREDIT WORKSHEET (21A) – INDIVIDUAL WITH QUALIFYING CHILD OR MARRIED COUPLE FILING SEPARATELY OR JOINTLY WITH OR WITHOUT QUALIFYING CHILD**

TO CLAIM THIS CREDIT, YOU MUST:

- Have an entry on Line 22 and Line 29 of Form 502, and
- Have entered zero on Line 3 of the STATE EARNED INCOME CREDIT WORKSHEET (18A) in Instruction 18.

**1. ENTER** your federal earned income credit \_\_\_\_\_ x 45% (.45) (Part-year residents see Instruction 26(o)). . . . . 1. \_\_\_\_\_

**2. ENTER** your Maryland tax (the sum of Lines

21 and 21a from Form 502). . . . . 2. \_\_\_\_\_

3. SUBTRACT Line 2 from Line 1. If less than zero (0) enter zero (0). This is your refundable earned income credit . . . . . 3. \_\_\_\_\_

If Line 3 is greater than zero (0), enter the amount on Line 42 of Form 502.

**Line 43. REFUNDABLE INCOME TAX CREDITS.** Enter the total of your income tax credits as listed below:

1. **STUDENT LOAN DEBT RELIEF TAX CREDIT.** If you have incurred at least \$20,000 in undergraduate or graduate student loan debt or both, you may qualify for this credit. See Form 502CR Instructions.
2. **MARYLAND HISTORIC REVITALIZATION TAX CREDIT.** A credit is allowed for a certain percentage of qualified rehabilitation expenditures, as certified by the Maryland Historical Trust. Attach a copy of Form 502S and the certification.
3. **REFUNDABLE BUSINESS INCOME TAX CREDITS.** One Maryland Economic Development Tax Credit, More Jobs for Marylanders Tax Credit, Biotechnology Investment Incentive Tax Credit, Small Business Relief Tax Credit, Innovation Incentive Tax Credits (for Investors only), Film Production Activity Tax Credit, Theatrical Production Tax Credit, Small Business Research and Development Tax Credit, and Catalytic Revitalization Projects and Historic Revitalization Tax Credit. See Form 500CR instructions at [marylandtaxes.gov](http://marylandtaxes.gov).
4. **IRC SECTION 1341 REPAYMENT CREDIT.** If you repaid an amount this year reported as income on a prior year federal tax return that was greater than \$3,000, you may be eligible for an IRC Section 1341 repayment credit. For additional information, see Administrative Release 40.
5. **CATALYTIC REVITALIZATION PROJECTS AND HISTORIC REVITALIZATION TAX CREDIT.** If you are an individual, business entity or nonprofit organization, you may claim either: (1) for a project issued a single tax credit certificate on completion, a tax credit in an amount equal to 20% of the amount stated in the final tax credit certificate issued by the Department of Housing and Community Development (DHCD) for 5 consecutive taxable years beginning with the taxable year in which the Catalytic Revitalization Project is completed, **or (2) for a phased project issued a tax credit certificate on completion of a phase, a tax credit in an amount equal to the full amount stated in the final tax credit certificate for the taxable year in which the certificate was issued by DHCD for the completion of a phase of the Catalytic Revitalization Project.** See Form 502CR instructions.
6. **FLOW-THROUGH NONRESIDENT PTE TAX CREDIT.** If you are the beneficiary of a trust for which nonresident PTE tax was paid, you may be entitled to a share of that tax. If you are a partner or a member of a pass-through entity for which nonresident PTE tax was paid, you may be entitled to a share of that tax. Complete and attach Form 502CR with Form 502.
7. **CREDIT FOR CHILD AND DEPENDENT CARE EXPENSES.** If your Maryland credit for child and dependent care expenses exceeds your Maryland Tax, you may qualify for this credit. See worksheet (21B).

**REFUNDABLE CHILD AND DEPENDENT CARE EXPENSES TAX CREDIT WORKSHEET (21B)**

1. Enter your Federal Adjusted Gross Income (FAGI) from Line 1 of Form 502. If you are filing Individual return and your FAGI is greater than \$59,400\* **STOP you are not eligible for this refundable tax credit.**  
  
If you are filing Joint return and your FAGI is greater than \$89,100\* **STOP you are not eligible for this refundable tax credit.** . . . 1. \_\_\_\_\_
2. Enter your Child and Dependent Care Expenses tax credit from Part B, Line 4 of Form 502CR . . . . . 2. \_\_\_\_\_

3. Enter Maryland tax (the sum of Lines 21 and 21a from Form 502). . . . . 3. \_\_\_\_\_
4. Subtract Line 3 from Line 2. If this amount is negative or zero (0), enter zero (0). This is your Refundable Child and Dependent Care Expense Tax Credit. Enter this amount in Part CC, Line 7 of Form 502CR. . . . . 4. \_\_\_\_\_

\* **NOTE:** The FAGI figures indicated have been adjusted for taxable year 2024. This credit is available to residents only. For more information, visit [marylandtaxes.gov](http://marylandtaxes.gov)

8. **MARYLAND CHILD TAX CREDIT.** This credit is available to residents only. The Maryland Child Tax Credit may be claimed by certain individual and joint married filers with one or more qualifying children. Such filers with a federal adjusted gross income of \$15,000 or less may claim a credit for each qualifying child in the amount of \$500. There is no limit on the number of qualifying children for which the credit may be claimed, so long as they satisfy the requirements.

A "qualified child" is (1) a dependent under the age of 6 on the last day of the tax year, or (2) a dependent over age 5 and under age 17 who has a disability. "Child with a disability" means a child who has been determined through appropriate assessment as having autism, deaf-blindness, hearing impairment, including deafness, emotional disability, intellectual disability, multiple disabilities, orthopedic impairment, other health impairment, specific learning disability, speech or language impairment, traumatic brain injury, visual impairment, including blindness, and who because of that impairment needs special education and related services. **Note:** A copy of the required certification from a qualified physician stating the nature of the disability must be included with Form 502CR. You must provide the date(s) of birth for all individuals listed on the 502B.

**REFUNDABLE CHILD TAX CREDIT WORKSHEET (21C)**

**YOU MAY CLAIM THIS CREDIT IF:**

- YOUR federal adjusted gross income is \$15,000 or less; and
  - YOUR qualified dependent must be: (1) a child under the age of 6 on the last day of the tax year, or (2) a child over age 5 and under age 17 who has a disability.
1. Enter your Federal Adjusted Gross Income that is equal or less than \$15,000 from Line 1 of Form 502. Is Line 1 greater than \$15,000? If yes, then STOP. YOU ARE NOT ELIGIBLE TO CLAIM THIS CREDIT. If no, proceed to Line 2 . . . . . 1. \_\_\_\_\_
  2. Maryland child tax credit (multiply \$500 by the number of qualified children included on Form 502B) \_\_\_\_\_ X \$500. This is your child tax credit. Enter the amount here and on Part CC Line 8 of Form 502CR. . . . . 2. \_\_\_\_\_

9. **PTE TAX PAID ON MEMBERS' DISTRIBUTIVE OR PRO RATA SHARES OF INCOME.** Per Senate Bill 496 of 2021, if you are a member of a PTE (pass-through entity) or a beneficiary of a business trust which elected to pay the tax imposed with respect to members' distributive or pro rata shares, you may be entitled to a credit for your share of that tax paid. See Form 502CR Instructions and attach Maryland Schedule K-1 (Form 510/511) issued to you. You must add back the amount of this credit.

**Line 43. Refundable income tax credits.** Note: In the event of legislative changes (for example, emergency legislation or a veto override of legislation from a prior legislative session) that retroactively affect tax year 2024, the Comptroller will provide additional instruction on the use of Form 502LU to claim refundable credits and add that amount to Line 43.

**22 OVERPAYMENT OR BALANCE DUE.**

**Calculate the Balance Due (Line 45 of Form 502) or Overpayment (Line 46 of Form 502). Read instructions under UNDERPAYMENT OF ESTIMATED TAX and then go to BALANCE DUE or OVERPAYMENT.**

**UNDERPAYMENT OF ESTIMATED TAX**

If you had income from which tax was not withheld or did not have enough tax withheld during the year, you may have owed an estimated tax. All taxpayers should refer to Form 502UP to determine if they owe interest because they underpaid estimated tax during the year.

If you owe interest, complete Form 502UP, write the amount of interest (line 18 of Form 502UP) and check the box on Line 49 of Form 502. Attach Form 502UP.

Generally, you do not owe interest if:

- a. a. you owe less than \$500 tax on income that is not subject to Maryland withholding;
- b. b. each current year payment, made quarterly as required, is equal to or more than one-fourth of 110% of last year's tax, that was developed; OR
- c. c. you made quarterly payments during the year that equal 90% of this year's tax.
- d. d. If 90% of your taxable income was taxable to another state or your income was received unevenly, see Instruction 23 for more information.

Special rules apply if your gross income from farming or fishing is at least two-thirds of your total estimated gross income. See Form 502UP for additional information and instructions for claiming this exemption from interest.

**INTEREST FOR LATE FILING**

Interest is due at the rate of 11.4825% annually or 0.9568% per month for any month or part of a month that a tax is paid after the original due date of the 2024 return but before January 1, 2026. For assistance in calculating interest for tax paid on or after January 1, 2026, visit [marylandtaxes.gov](http://marylandtaxes.gov). Enter any interest due on the appropriate line of your tax return.

- Penalty due to 10% may be assessed by the Comptroller of Maryland for failing to pay any tax, or failing to file a tax return, when due.

**TOTAL INTEREST AND PENALTY**

Enter the total of interest for underpayment of estimated tax, interest for late filing, and penalty for withdrawal of funds from a First Time Homebuyer Savings Account for an ineligible purpose on Line 49 of Form 502.

- Enter 10% of the amount of any addition modification attributed to code letter "s", First Time Homebuyer Savings Account addition, for funds withdrawn for an ineligible purpose.

**Note:** Funds withdrawn from the account and deposited into a new First Time Homebuyer Savings Account or a disbursement of assets of a First Time Homebuyer Savings Account under an account holder's bankruptcy filing are not subject to the penalty.

**BALANCE DUE**

If you have a balance due, add this amount to any amount on Line 49. Enter the total on Line 50.

Pay your balance due (unless it is less than \$1.00). See Instructions 23 and 24 regarding signatures, attachments, and mailing.

**OVERPAYMENT**

If you file Form 502 and have an overpayment on Line 46, the Revenue Administration Division will refund any amount of \$1.00 or more. If you want part or all of your overpayment applied to your 2025 estimated tax, then write the amount you want applied on Line 47. Overpayments may first be applied to previous years' tax liabilities or other debts as required by federal or state law. If you must pay interest for underpayment of estimated tax, enter the amount of interest from Line 18 of Form 502UP on Line 49. Subtract Lines 47 and 49 from your overpayment (Line 46). This is the amount of your refund. Write this amount on Line 48. No refunds of less than \$1.00 will be sent. If the amount on Line 49 is more than the overpayment on Line 46 of Form 502, enter zero (0) on Lines 47 and 48. Then subtract Line 46 from Line 49 and enter the result on Line 50. If you prefer, you may

leave Line 49 blank and the Revenue Administration Division will calculate the interest charges and send you a bill. See Instructions 23 and 24 regarding signatures, attachments, and mailing. The length of time you have for claiming a refund is limited. See Instruction 28 for more information.

**DIRECT DEPOSIT OF REFUND**

To comply with banking and **National Automated Clearing House Association (NACHA)** rules, we ask you to indicate by checking the appropriate box on your return if the state refund is going to an account outside the United States. If you indicate that this is the case, **STOP!** Do not enter your routing and account numbers, as the direct deposit option is not available to you. We will send you a paper check.

By choosing direct deposit of your refund and checking the appropriate box, you authorize the State of Maryland to disclose to your bank, to the State's depository bank and their financial partners, and NACHA any tax return information necessary to make the deposit, such as your refund amount, your name, and the name(s) as it appears on the bank account. Complete Lines 51a, b, c, and d of Form 502 if you want us to deposit your refund directly into your account at a bank or other financial institution (such as a mutual fund, brokerage firm, or credit union) in the United States.



Check with your financial institution to make sure your direct deposit will be accepted and to get the correct routing and account numbers. **If you enter the incorrect account or omit any required information, the State of Maryland will not be responsible for recovering that refund and/or for making the direct deposit payment electronically.**

**Line 51a.**

Check the appropriate box to identify the type of account that will be used (checking or savings). You must check one box only or a refund check will be mailed.

**Line 51b.**

The routing number must be **nine** digits. If the first two digits are not 01 through 12 or 21 through 32, the direct deposit will be rejected and a check will be mailed.

If you are not sure of the correct routing number or if your check states that it is payable through a financial institution different from the one at which you have your checking account, contact your financial institution for the correct routing number.

**Line 51c.**

The account number can be up to 17 characters (both numbers and letters). Omit spaces, hyphens, and special symbols. Enter the number from left to right. If we are notified by the financial institution that the direct deposit is not successful, a refund check will be mailed to you. Have a bank statement for the deposit account available if you contact us concerning the direct deposit of your refund.

**Line 51d.**

Indicate the name(s) as it appears on the bank account.

**DISCLOSURE** By requesting a direct deposit of your Maryland tax refund and entering your bank account number, routing number, account type, and name(s) as it appears on your bank account and on your income tax return, you authorize the Comptroller's Office to disclose this information regarding your refund amount to the Maryland State Treasurer's Office (who performs banking services for the Comptroller's Office).

**SPLITTING YOUR DIRECT DEPOSIT**

If you would like to deposit portions of your refund (Form 502, Line 48) to multiple accounts, do not complete any direct deposit information on your income tax return. Instead, you must enter code number **588** on one of the code number lines located to the right of the telephone number area on your return; complete, and attach Form 588. Visit [marylandtaxes.gov](http://marylandtaxes.gov) to obtain a Form 588.

**NOTE: You may not use Form 588 if you are filing Form 502INJ, Maryland Injured Spouse Claim Form, or if you plan to deposit your refund in a bank outside of the United States.**

Individual taxpayers now have the option to use all or part of their Maryland income tax refund to purchase U.S. Series I Savings Bonds. See Form 588 for additional details.

## 23 TELEPHONE NUMBERS, CODE NUMBERS, SIGNATURES AND ATTACHMENTS.

Enter your telephone numbers and sign and date your return. Be sure to attach all required forms, schedules and statements.

### CODE NUMBER LIST

Code/ Page Number	Description
300 (pg. 21)	Farmer or fisherman (you may not owe interest for underpayment of estimated tax).
301 (pg. 21)	If your income was received unevenly throughout the year – Attached completed form 502UP.
302 (pg. 21)	If 90% of your taxable income is taxable by another state and the underpayment is not greater than the local tax.
321 (pg. 23)	Deceased taxpayer
322 (pg. 3)	If a [your] child has born and died in this tax year and do not have a SSN for the child, complete just the name and relationship of the dependent and enter [322.].
506 (pg. 18)	Reported income tax withheld on your behalf as an estimated payment, if you participated in a nonresident real estate transaction as an individual, partner of a PTE, S-Corp, or beneficiary of a fiduciary. MD tax withheld on form MW506NRS.
588 (pg. 21)	Direct deposit to multiple account
912 (pg. 22)	Maryland allows the same six-month extension for filing and paying personal income taxes for military and support personnel serving in a designated combat zone or qualified hazardous duty area and their spouses as allowed by the IRS. For more detailed information, visit <a href="http://irs.gov">irs.gov</a> . If you are affected by the extension enter 912 on one of the code number lines to the right of the telephone number area.
915 (pg. 24)	If you are filing a return for a taxpayer who was killed in action meeting the above criteria.

If special circumstances apply, you may not owe interest for underpayment of estimated tax. Enter the applicable code number on one of the code number lines located to the right of the telephone number area. Enter **code 300** if you are a farmer or fisherman, **301** if your income was received unevenly throughout the year, or **302** if 90% of your taxable income is taxable by another state and the underpayment is not greater than the local tax. Attach your completed Form 502UP if you have entered **code 301**.

### TAX PREPARERS

If another person prepared your return, that person must print name, sign the return and enter their Preparer's Tax Identification Number (PTIN). The preparer declares, under the penalties of perjury, that the return is based on all information required to be reported of which the preparer has knowledge. Income tax preparers who, for compensation, completed 100 or more original Maryland individual income tax returns (paper and electronic forms) for Tax Year 2023 are required to file all original

individual income tax returns electronically for Tax Year 2024, except when a taxpayer specifically requests a preparer to file by paper or when a preparer has received a valid written waiver from the Comptroller.

At the bottom of the return at the signature area, we have provided a check box for you to authorize your preparer to discuss your return with us. Another check box is provided for you to authorize your preparer not to file your return electronically.

Penalties may be imposed for tax preparers who fail to sign the tax return and provide their PTIN, or who failed to file electronically when required.

### SIGNATURES

You must sign your return. Your signature(s) signifies that your return, including all attachments, is, to the best of your knowledge and belief, true, correct and complete, under penalties of perjury. Both spouses must sign a joint return. If your spouse cannot sign because of injury or disease and tells you to sign, you can sign your spouse's name in the proper space on the return followed by the words "By (your name), spouse." Be sure to also sign in the space provided for your signature. If a power of attorney is necessary, complete Form 548 and attach to your return.

### ATTACHMENTS

For returns with payment by check or money order, attach the payment to the Form PV. The Form PV and payment are placed before the Form 502 for mailing purposes. **The Form PV and payment are not attached to the Form 502.**

Be sure to attach wage and tax statements (Form W-2, W-2G and 1099) to the front of your Form 502, **if Maryland tax was withheld**. Also attach all other forms (except Form PV), K-1s, schedules and statements required by these instructions. These documents should be attached and placed after page 4 of the Form 502.

## 24 ELECTRONIC FILING, MAILING AND PAYMENT INSTRUCTIONS, DEADLINES AND EXTENSION.

### ELECTRONICALLY FILING YOUR RETURN

The fastest way to file your return, and receive your refund is to file electronically and request direct deposit. If you request direct deposit on your electronic return, your refund should be in your bank account within 72 hours of acknowledgment from the Revenue Administration Division. **You may request electronic funds withdrawal (direct debit) payments on your electronic return.** If you both file and pay electronically, your return is due April 15th. If any due date falls on a Saturday, Sunday or legal holiday, the return must be filed by the next business day. **However, you will have until April 30th to make your electronic payment. Note: An online payment where the bank mails the Comptroller of Maryland a paper check is not considered an electronic payment.** You may file your return electronically through your personal computer. **Do not send a paper copy of the return if you electronically filed.** For more information, visit [marylandtaxes.gov](http://marylandtaxes.gov).

### ELECTRONIC PAYMENT OF BALANCE DUE

If your paper or electronic tax return has a balance due, you may pay electronically at [marylandtaxes.gov](http://marylandtaxes.gov) by selecting Bill Pay. The amount that you designate will be debited from your bank or financial institution on the date that you choose.

### PAYMENT BY CHECK OR MONEY ORDER

Make your check or money order payable to "Comptroller of Maryland." You must use blue or black ink. **Do not use red ink or pencil.** Write the type of tax and year of tax being paid on your check. You must include the Social Security number/ Individual Taxpayer Identification Number of the taxpayer if filing individually; if filing jointly, you must include the Social Security number/ Individual Taxpayer Identification Number if the primary taxpayer on the check. Failure to include this information will delay the processing of your payment.

## DO NOT SEND CASH.

Your check or money order should be attached to the completed Form PV. Do not attach the check or money order to your return.

## ALTERNATIVE PAYMENT METHODS

For alternative methods of payment, such as a credit card, visit [marylandtaxes.gov](https://www.marylandtaxes.gov).

**NOTE:** Credit card payments are considered electronic payments for the purpose of the April 30th extended due date if you filed your return electronically by April 15th. If the due date falls on a Saturday, Sunday, or legal holiday, the return must be filed by the next business day.

## ELECTRONIC 1099G

At the bottom of the return in the signature area, we have provided a check box just above the signature for you to indicate that you agree to receive your statement of refund (Form 1099G) electronically. Visit [marylandtaxes.gov](https://www.marylandtaxes.gov) to print an electronic Form 1099G or request Form 1099G in paper form.

If you have requested an electronic 1099G, we will notify you by email in January that your 1099G is available to be viewed and printed at [marylandtaxes.gov](https://www.marylandtaxes.gov), if you are a registered user.

**Note:** We can only honor your request on an electronically-filed return or through your registered request on our website. If you are filing a tax form by paper, we do not capture this request and therefore cannot honor your request to send you an electronic Form 1099G under current IRS regulations.

## MAILING YOUR RETURN

For returns filed with payments, attach check or money order to Form PV. Make checks payable to Comptroller of Maryland. Do not attach Form PV or check/money order to Form 502. Place Form PV with attached check/money order on top of Form 502 and mail to:

**Comptroller of Maryland  
Payment Processing  
PO Box 8888  
Annapolis, MD 21401-8888**

For returns filed without payments, mail your completed return to:

**Comptroller of Maryland  
Revenue Administration Division  
110 Carroll Street  
Annapolis, MD 21411-0001**

Sending your return by certified mail will not result in special handling and may delay your refund.

## Private Delivery Services

If you wish to send your items by a private delivery service (such as FedEx or UPS) instead of the U.S. Postal Service, use the following address:

**Comptroller of Maryland  
Revenue Administration Division  
110 Carroll Street  
Annapolis, MD 21411-0001**

## DUE DATE

Returns must be mailed by April 15th, 2025, for calendar year taxpayers. If any due date falls on a Saturday, Sunday or legal holiday, the return must be filed by the next business day. If filing on a fiscal year basis, see Instruction 25.

## EXTENSION OF TIME TO FILE

Follow the instructions on Form PV found on the PAYMENT VOUCHER WORKSHEET FOR ESTIMATED TAX AND EXTENSION PAYMENTS (PVW) to request an automatic extension of the time to file your 2024 return. Filing Form PV extends the time to file your return, **but does not extend the time to pay your taxes.** Payment of the expected tax due is required with Form PV on or before April 15th, 2025. If any due date falls on a Saturday, Sunday or legal holiday, the return must be filed by the next business day. You can file and pay by credit card or electronic funds withdrawal (direct debit) on our website. **If no tax is due and you requested a federal extension, you do not need to file Form PV or take any other action to obtain an automatic six-month extension.** If no tax

is due and you did not request a federal extension, file your extension online at [marylandtaxes.gov](https://www.marylandtaxes.gov) or by phone at 410-260-7829. Only submit Form PV if tax is due.

## COMBAT ZONE EXTENSION

Maryland allows the same six-month extension for filing **and paying** personal income taxes for military and support personnel serving in a designated combat zone or qualified hazardous duty area and their spouses as allowed by the IRS. For more detailed information, visit [irs.gov](https://www.irs.gov). If you are affected by the extension enter **912** on one of the code number lines to the right of the telephone number area.

## 25 FISCAL YEAR.

You must file your Maryland return using the same tax year and the same basis (cash or accrual) as you used on your federal return.

To file a fiscal year return, complete the fiscal year information at the top of Form 502, and print "FY" in bold letters in the upper left hand corner of the form. Whenever the term "tax year" appears in these instructions, fiscal year taxpayers should understand the term to mean "fiscal year." Use the 2024 forms for fiscal years which begin during calendar year 2024.

Fiscal year returns are due on the 15th day of the 4th month following the close of the fiscal year.

## 26 SPECIAL INSTRUCTIONS FOR PART-YEAR RESIDENTS.

Your return must show all income reported on your federal return, regardless of when or where earned. However, you are permitted to subtract income received when not a resident of Maryland. The following instructions describe the adjustments which must be made for a part-year resident return and returns filed by certain military taxpayers (see Instruction 29) and married couples who file a joint return when one spouse is not a resident of Maryland.

- a. You must file Form 502.
- b. Whenever the term "tax year" is used in these instructions, it means that portion of the year in which you were a resident of Maryland. If you began residence in Maryland in 2024, the last day of the "tax year" was December 31, 2024. If you ended residence in Maryland in 2024, the last day of the "tax year" was the day before you established residence in another state.
- c. Complete the name and address information at the top of Form 502. On Current Mailing Address Line 1, enter the street number and street name of your current address. If using a PO Box address, enter "PO Box" and the PO Box number on Current Mailing Address Line 1. On Current Mailing Address Line 2, if applicable enter the floor, suite, or apartment number for your current mailing address. If using a PO Box address, leave Current Mailing Address Line 2 blank.
- d. Complete the Maryland political subdivision information using Instruction 6. The Maryland political subdivision information includes the 4 DIGIT POLITICAL SUBDIVISION CODE, MARYLAND POLITICAL SUBDIVISION, MARYLAND PHYSICAL ADDRESS LINE 1, MARYLAND PHYSICAL ADDRESS LINE 2, CITY, ZIP CODE + 4, and MARYLAND COUNTY fields. Use the county, city, town, or taxing area of which you were a resident on the last day of your Maryland residence.
- e. Complete the filing status area using the same filing status that you used on your federal return. Married couples who file joint federal returns may file separate Maryland returns under certain circumstances. See Instruction 7. If you are a dependent taxpayer, use filing status 6.
- f. Complete the EXEMPTIONS area. Additional exemptions are allowed for age and blindness for Maryland purposes which will be computed in this area.
- g. Complete the Part-year/MILITARY area on the front of Form 502. Place a "P" in the box and show the dates of residence in Maryland. Certain military taxpayers following these instruc-

tions should place an "M" in the box and enter the non-Maryland military income. If you are both part-year and military, place a "P" and "M" in the box. Married taxpayers with different tax periods filing a joint Maryland return should enter a "D" in the box, follow the remainder of this instruction and write "different tax periods" in the dates of residence area. Married taxpayers who file a joint return when one spouse is not a resident of Maryland should place a "P" in the part year resident box and enter the name and the other state of residence of the nonresident spouse.

- h. Enter on Line 1 the adjusted gross income from your federal return for the entire year regardless of your length of residence.
- i. Complete the ADDITIONS TO INCOME area using Instruction 12. If you had losses or adjustments to income on your federal return, write on Line 5 those loss or adjustment items that were realized or paid when you **were not** a resident of Maryland.
- j. Complete the SUBTRACTIONS FROM INCOME area using Instruction 13. **You may include only subtractions from income that apply to income subject to Maryland tax.** Include on Line 12 any income received during the part of the year when you were **not** a resident of Maryland.
- k. You must adjust your standard or itemized deductions and exemptions based on the percentage of your income subject to Maryland tax. Complete the MARYLAND INCOME FACTOR WORKSHEET (26A) to figure the percentage of Maryland income to total income.
- l. If you itemize deductions, complete Lines 17a and b. Prorate the itemized deductions using the following formula:

$$\begin{array}{r} \text{NET} \\ \text{ITEMIZED} \\ \text{DEDUCTIONS} \end{array} \times \begin{array}{r} \text{MARYLAND} \\ \text{INCOME} \\ \text{FACTOR} \end{array} = \begin{array}{r} \text{MARYLAND} \\ \text{ITEMIZED} \\ \text{DEDUCTIONS} \end{array}$$

Enter the prorated amount on Line 17 of Form 502 and check the ITEMIZED DEDUCTION METHOD box. Another method of allocating itemized deductions may be allowed. Send your written request along with your completed Maryland return, a copy of your federal return including federal Schedule A and a copy of the other state's return. If the other state does not have an income tax, then submit a schedule showing the allocation of income and itemized deductions among the states. The Maryland return must be completed in accordance with the alternative method requested. This request should be sent to the Revenue Administration Division, Taxpayer Accounting Section (Special Allocations), P.O. Box 1829, Annapolis, MD 21404-1829.

- m. If you are not itemizing deductions, you must use the standard deduction. The standard deduction must be prorated using the Maryland income factor. Calculate the standard deduction using a worksheet in Instruction 16. Prorate the standard deduction using the following formula:

$$\begin{array}{r} \text{STANDARD} \\ \text{DEDUCTION} \end{array} \times \begin{array}{r} \text{MARYLAND} \\ \text{INCOME} \\ \text{FACTOR} \end{array} = \begin{array}{r} \text{PRORATED} \\ \text{STANDARD} \\ \text{DEDUCTION} \end{array}$$

Enter the prorated amount on Line 17 of Form 502 and check the STANDARD DEDUCTION METHOD box.

- n. The value of your exemptions (Line 19) must be prorated using the Maryland income factor. Prorate the exemption amount using the following formula:

$$\begin{array}{r} \text{TOTAL} \\ \text{EXEMPTION} \\ \text{AMOUNT} \end{array} \times \begin{array}{r} \text{MARYLAND} \\ \text{INCOME} \\ \text{FACTOR} \end{array} = \begin{array}{r} \text{PRORATED} \\ \text{EXEMPTION} \\ \text{AMOUNT} \end{array}$$

Enter the prorated exemption amount on Line 19 of Form 502.

- o. You must prorate your earned income, poverty level, and refundable earned income credits using the Maryland income factor.

## MARYLAND INCOME FACTOR WORKSHEET (26A)

1. Enter amount from Line 16 of Form 502. . . . \$ \_\_\_\_\_
2. Enter amount from Line 1 of Form 502 . . . . \$ \_\_\_\_\_
3. Divide Line 1 above by Line 2. Carry this amount to six decimal places.

The factor cannot exceed 1 (100%) and cannot be less than zero (0%). If Line 1 is 0 or less, the factor is 0.

If Line 1 is greater than 0 and Line 2 is 0 or less, the factor is 1. . . . . \_\_\_\_\_

## EARNED INCOME CREDIT

Multiply your federal earned income credit by the Maryland income factor from Line 3 of the MARYLAND INCOME FACTOR WORKSHEET (26A). Enter the result as the federal earned income credit amount on Line 2 of the STATE EARNED INCOME CREDIT WORKSHEET (18A) in Instruction 18 and on Line 1 of the LOCAL EARNED INCOME CREDIT WORKSHEET (19B) in Instruction 19.

Multiply the amount from Line 5 of the STATE POVERTY LEVEL CREDIT WORKSHEET (18B) in Instruction 18 by the Maryland income factor and enter this amount as the credit on Line 23 of Form 502. Multiply the amount from Line c of the LOCAL POVERTY LEVEL CREDIT WORKSHEET (19C) in Instruction 19 by the Maryland income factor and enter this amount as the credit on Line 30 of Form 502.

## REFUNDABLE EARNED INCOME CREDIT

Multiply your federal earned income credit by the Maryland income factor from Line 3 of the MARYLAND INCOME FACTOR WORKSHEET (26A). Enter the result as the federal earned income credit amount on Line 1 of the REFUNDABLE EARNED INCOME CREDIT WORKSHEET (21A) in Instruction 21.

- p. Complete the remainder of the form using the line instructions.

# 27 FILING RETURN OF DECEASED TAXPAYER.

**Enter code 321 on one of the code number lines located to the right of the telephone number area on page 4 of Form 502. Use the following special instructions:**

## FILING THE RETURN

If an individual required to file an income tax return dies, the final income tax return shall be filed:

- a. By the personal representative (an executor or administrator) of the individual's estate;
- b. If there is no personal representative, by the decedent's surviving spouse; or,
- c. Jointly by the personal representatives of each if both spouses are deceased.

## JOINT RETURN

If the spouse of the deceased taxpayer filed a joint federal return with the decedent, generally a joint Maryland return must be filed. (See Instruction 7.)

The word "DECEASED" and the date of death should be written after the decedent's name at the top of the form. The name and title of any person, other than the surviving spouse, filing the return should be clearly noted on the form. Attach a copy of the Letters of Administration or, if the return is filed solely by the surviving spouse, attach a death certificate.

## ALL OTHER RETURNS

If the return is filed by the personal representative, write the words "Estate of" before the decedent's first name and the date of death after the last name. The name and title of the person filing the return should be clearly noted on the form. Attach a copy of the Letter(s) of Administration or federal **Form 1310**.

**Note:** A copy of the decedent's will cannot be accepted as evidence that you are the personal representative. The address of the person claiming the deceased taxpayer's refund should be written on the Current Mailing Address lines, and the address of the deceased taxpayer should be written in the Maryland Physical address section on page 1 of **Form 502**.

If there is **no personal representative**, write the word "deceased" and the date of death after the decedent's last name. The name and title of the person filing the return should be clearly noted on the form, and a copy of federal Form 1310 **must** be attached if requesting a refund. The form can be found at **irs.gov**.

### **KILLED IN ACTION**

Maryland will abate the tax liability for an individual who is a member of the U.S. Armed Forces at death, and dies while in active service in a combat zone or at any place from wounds, disease, or injury incurred while in active service in a combat zone. To obtain an abatement, a return must be filed. The abatement will apply to the tax year in which death occurred, and any earlier tax year ending on or after the first day the member served in a combat zone in active service.

Maryland will also abate the tax liability of an individual who dies while a military or civilian employee of the United States, if such death occurs as a result of wounds or injury incurred outside the United States in a terrorist or military action. In the case of a joint return, Maryland applies the same rules for these taxpayers as does the IRS. For more information on filing a return, see Publication 3 Armed Forces Tax Guide available at **irs.gov**. Place code number **915** on one of the lines marked "code numbers" to the right of the telephone number area, if you are filing a return for a taxpayer who was killed in action meeting the above criteria.

### **ESTATE TAX RETURN REQUIRED**

In addition to an income tax return, a Maryland estate tax return is required for every estate whose federal gross estate, plus certain additions, equals or exceeds the Maryland estate tax exemption amount for the year of the decedent's death. For decedents dying in tax year 2019 and later, the Maryland estate tax exemption amount is \$5,000,000. An estate tax return must be filed within nine months of the date of death. For more information, see the Maryland Estate Tax Return, Form MET-1.

## **28 AMENDED RETURNS.**

**If you need to change a return that you have already filed, or if the IRS changes your return, you must file an amended return.**

### **FILING AN AMENDED RETURN**

You must file an amended return to make certain changes to your original return. These include changes in income, filing status, amount of deductions, the number of exemptions, and the amount of additions to income and subtractions from income.

**Note:** Changes made as part of an amended return are subject to audit for up to three years from the date the amended return is filed.

Use Form 502X to file an amended return and include a copy of your federal return. Form 502X and instructions may be obtained by visiting **marylandtaxes.gov** or by calling 410-260-7951.

### **CHANGES TO YOUR FEDERAL RETURN**

If the IRS makes any changes to your federal return, you must notify the State of Maryland. Send notification to the Revenue Administration Division within 90 days of the final determination of the changes by the IRS. If you file an amended federal return that changes your Maryland return, you must file an amended Maryland return.

### **IF YOUR ORIGINAL RETURN SHOWED A REFUND**

If you expect a refund from your original return, do not file an amended return until you have received your refund check. Then cash the check; do not return it. If your amended return shows a smaller refund, send a check for the difference with the amended

return. If your amended return shows a larger refund, the Revenue Administration Division will issue an additional refund check.

### **ADDITIONAL INFORMATION**

Do not file an amended return until sufficient time has passed to allow the original return to be processed. For current year returns, allow at least six weeks.

Generally, a claim for a refund or overpayment credit must be filed within three years from the date the original return was filed or within two years from the date the tax was paid, whichever is later. An original return filed early is considered filed on the date it was due. If a claim is filed within three years after the date the original return was filed, the credit or refund may not be more than that part of the tax paid within three years, plus any extension of time for filing the return, immediately preceding the filing of the claim. If a claim is filed after the three year period, but within two years from the time the tax was paid, the refund or credit may not be more than the tax paid within two years immediately before filing the claim for a refund or credit.

A claim for refund based on a federal net operating loss carryback must be filed within three years from the due date of the return for the tax year of the net operating loss (farming loss only).

If the claim for refund resulted from a federal adjustment or final decision of a federal court which is more than three years from the date of filing the return or more than two years from the time the tax was paid, a claim for refund must be filed within one year from the date of the adjustment or final decision.

If the claim for refund resulted from a notification received from another state for income taxes due which is more than three years from the date of filing the Maryland return or more than two years from the time the tax was paid, a claim for refund resulting from a credit for taxes paid to that state must be filed within one year of the date of the notification that the other state's tax was due.

If the claim for refund or credit for overpayment resulted from a final determination made by an administrative board or an appeal of a decision of an administrative board, that is more than three years from the date of filing the return or more than two years from the time the tax was paid, the claim for refund must be filed within one year of the date of the final decision of the administrative board or final decision of the highest court to which an appeal of the administrative board is taken.

No refund for less than \$1.00 will be issued. No payment of less than \$1.00 is required.

## **29 SPECIAL INSTRUCTIONS FOR MILITARY TAXPAYERS.**

**See Technical Bulletin 1.**

### **MILITARY PERSONNEL WHO ARE LEGAL RESIDENTS OF MARYLAND**

1. Without overseas pay:

Must file a resident return (Form 502) and report all income from all sources, wherever earned. You must calculate the local portion of the tax regardless of whether you were stationed in Maryland or not. The location of your legal residence determines which county should be entered on your return. See Instructions 6 and 19. If you filed a joint federal return, see Instruction 7.

2. With overseas pay:

Same as above, may subtract up to \$15,000 in military pay earned outside U.S. boundaries or possessions, depending upon total military income. If you filed a joint federal return, see Instruction 7.

### **MILITARY PERSONNEL WHO ARE LEGAL RESIDENTS OF ANOTHER STATE**

Military personnel and their spouses who are legal residents of another state should see the MARYLAND NONRESIDENT INSTRUCTIONS and Technical Bulletin 1.



This page intentionally left blank

















This page intentionally left blank







# 2024 ANNE ARUNDEL COUNTY TAX TABLE

FOR ALL ANNE ARUNDEL COUNTY RESIDENTS WITH A MARYLAND TAXABLE NET INCOME UNDER \$50,000

If your taxable net income is...		For All Filing Statuses: A.A. County Tax is	If your taxable net income is...		For All Filing Statuses: A.A. County Tax is	If your taxable net income is...		For All Filing Statuses: A.A. County Tax is	If your taxable net income is...		For All Filing Statuses: A.A. County Tax is	If your taxable net income is...		For All Filing Statuses: A.A. County Tax is
At least	But less than		At least	But less than		At least	But less than		At least	But less than		At least	But less than	
<b>45,000</b>			<b>46,000</b>			<b>47,000</b>			<b>48,000</b>			<b>49,000</b>		
45,000	45,050	1,216	46,000	46,050	1,243	47,000	47,050	1,270	48,000	48,050	1,297	49,000	49,050	1,324
45,050	45,100	1,217	46,050	46,100	1,244	47,050	47,100	1,271	48,050	48,100	1,298	49,050	49,100	1,325
45,100	45,150	1,218	46,100	46,150	1,245	47,100	47,150	1,272	48,100	48,150	1,299	49,100	49,150	1,326
45,150	45,200	1,220	46,150	46,200	1,247	47,150	47,200	1,274	48,150	48,200	1,301	49,150	49,200	1,328
45,200	45,250	1,221	46,200	46,250	1,248	47,200	47,250	1,275	48,200	48,250	1,302	49,200	49,250	1,329
45,250	45,300	1,222	46,250	46,300	1,249	47,250	47,300	1,276	48,250	48,300	1,303	49,250	49,300	1,330
45,300	45,350	1,224	46,300	46,350	1,251	47,300	47,350	1,278	48,300	48,350	1,305	49,300	49,350	1,332
45,350	45,400	1,225	46,350	46,400	1,252	47,350	47,400	1,279	48,350	48,400	1,306	49,350	49,400	1,333
45,400	45,450	1,226	46,400	46,450	1,253	47,400	47,450	1,280	48,400	48,450	1,307	49,400	49,450	1,334
45,450	45,500	1,228	46,450	46,500	1,255	47,450	47,500	1,282	48,450	48,500	1,309	49,450	49,500	1,336
45,500	45,550	1,229	46,500	46,550	1,256	47,500	47,550	1,283	48,500	48,550	1,310	49,500	49,550	1,337
45,550	45,600	1,231	46,550	46,600	1,258	47,550	47,600	1,285	48,550	48,600	1,312	49,550	49,600	1,339
45,600	45,650	1,232	46,600	46,650	1,259	47,600	47,650	1,286	48,600	48,650	1,313	49,600	49,650	1,340
45,650	45,700	1,233	46,650	46,700	1,260	47,650	47,700	1,287	48,650	48,700	1,314	49,650	49,700	1,341
45,700	45,750	1,235	46,700	46,750	1,262	47,700	47,750	1,289	48,700	48,750	1,316	49,700	49,750	1,343
45,750	45,800	1,236	46,750	46,800	1,263	47,750	47,800	1,290	48,750	48,800	1,317	49,750	49,800	1,344
45,800	45,850	1,237	46,800	46,850	1,264	47,800	47,850	1,291	48,800	48,850	1,318	49,800	49,850	1,345
45,850	45,900	1,239	46,850	46,900	1,266	47,850	47,900	1,293	48,850	48,900	1,320	49,850	49,900	1,347
45,900	45,950	1,240	46,900	46,950	1,267	47,900	47,950	1,294	48,900	48,950	1,321	49,900	49,950	1,348
45,950	46,000	1,241	46,950	47,000	1,268	47,950	48,000	1,295	48,950	49,000	1,322	49,950	50,000	1,349

**For incomes of \$50,000 or more, see new table on next page.**

# 2024 ANNE ARUNDEL COUNTY TAX TABLE

FOR ALL ANNE ARUNDEL COUNTY RESIDENTS WITH A MARYLAND TAXABLE NET INCOME OF \$50,000 AND ABOVE

If your taxable net income is...		and your filing status is...		If your taxable net income is...		and your filing status is...		If your taxable net income is...		and your filing status is...	
At least	But less than	Single, Married Filing Separately, or Dependent,	Married Filing Jointly, Head of Household, or Qualified Surviving Spouse,	At least	But less than	Single, Married Filing Separately, or Dependent,	Married Filing Jointly, Head of Household, or Qualified Surviving Spouse,	At least	But less than	Single, Married Filing Separately, or Dependent,	Married Filing Jointly, Head of Household, or Qualified Surviving Spouse,
		then your Anne Arundel County tax is...				then your Anne Arundel County tax is...				then your Anne Arundel County tax is...	
<b>50,000</b>				<b>53,000</b>				<b>56,000</b>			
50,000	50,050	1,351	1,351	53,000	53,050	1,435	1,432	56,000	56,050	1,519	1,513
50,050	50,100	1,352	1,352	53,050	53,100	1,436	1,433	56,050	56,100	1,521	1,514
50,100	50,150	1,354	1,353	53,100	53,150	1,438	1,434	56,100	56,150	1,522	1,515
50,150	50,200	1,355	1,355	53,150	53,200	1,439	1,436	56,150	56,200	1,524	1,517
50,200	50,250	1,356	1,356	53,200	53,250	1,441	1,437	56,200	56,250	1,525	1,518
50,250	50,300	1,358	1,357	53,250	53,300	1,442	1,438	56,250	56,300	1,526	1,519
50,300	50,350	1,359	1,359	53,300	53,350	1,443	1,440	56,300	56,350	1,528	1,521
50,350	50,400	1,361	1,360	53,350	53,400	1,445	1,441	56,350	56,400	1,529	1,522
50,400	50,450	1,362	1,361	53,400	53,450	1,446	1,442	56,400	56,450	1,531	1,523
50,450	50,500	1,363	1,363	53,450	53,500	1,448	1,444	56,450	56,500	1,532	1,525
50,500	50,550	1,365	1,364	53,500	53,550	1,449	1,445	56,500	56,550	1,533	1,526
50,550	50,600	1,366	1,366	53,550	53,600	1,450	1,447	56,550	56,600	1,535	1,528
50,600	50,650	1,368	1,367	53,600	53,650	1,452	1,448	56,600	56,650	1,536	1,529
50,650	50,700	1,369	1,368	53,650	53,700	1,453	1,449	56,650	56,700	1,538	1,530
50,700	50,750	1,370	1,370	53,700	53,750	1,455	1,451	56,700	56,750	1,539	1,532
50,750	50,800	1,372	1,371	53,750	53,800	1,456	1,452	56,750	56,800	1,540	1,533
50,800	50,850	1,373	1,372	53,800	53,850	1,457	1,453	56,800	56,850	1,542	1,534
50,850	50,900	1,375	1,374	53,850	53,900	1,459	1,455	56,850	56,900	1,543	1,536
50,900	50,950	1,376	1,375	53,900	53,950	1,460	1,456	56,900	56,950	1,545	1,537
50,950	51,000	1,377	1,376	53,950	54,000	1,462	1,457	56,950	57,000	1,546	1,538
<b>51,000</b>				<b>54,000</b>		54,050		<b>57,000</b>			
51,000	51,050	1,379	1,378	54,000	54,450	1,463	1,459	57,000	57,050	1,547	1540
51,050	51,100	1,380	1,379	54,050	54,500	1,465	1,460	57,050	57,100	1,549	1541
51,100	51,150	1,382	1,380	54,100	54,550	1,466	1,461	57,100	57,150	1,550	1542
51,150	51,200	1,383	1,382	54,150	54,600	1,467	1,463	57,150	57,200	1,552	1544
51,200	51,250	1,384	1,383	54,200	54,650	1,469	1,464	57,200	57,250	1,553	1545
51,250	51,300	1,386	1,384	54,250	54,700	1,470	1,465	57,250	57,300	1,554	1546
51,300	51,350	1,387	1,386	54,300	54,750	1,472	1,467	57,300	57,350	1,556	1548
51,350	51,400	1,389	1,387	54,350	54,800	1,473	1,468	57,350	57,400	1,557	1549
51,400	51,450	1,390	1,388	54,400	54,850	1,474	1,469	57,400	57,450	1,559	1550
51,450	51,500	1,391	1,390	54,450	54,900	1,476	1,471	57,450	57,500	1,560	1552
51,500	51,550	1,393	1,391	54,500	54,950	1,477	1,472	57,500	57,550	1,561	1553
51,550	51,600	1,394	1,393	54,550	55,000	1,479	1,474	57,550	57,600	1,563	1555
51,600	51,650	1,396	1,394	54,600	55,050	1,480	1,475	57,600	57,650	1,564	1556
51,650	51,700	1,397	1,395	54,650	55,100	1,481	1,476	57,650	57,700	1,566	1557
51,700	51,750	1,398	1,397	54,700	55,150	1,483	1,478	57,700	57,750	1,567	1559
51,750	51,800	1,400	1,398	54,750	55,200	1,484	1,479	57,750	57,800	1,568	1560
51,800	51,850	1,401	1,399	54,800	55,250	1,486	1,480	57,800	57,850	1,570	1561
51,850	51,900	1,403	1,401	54,850	55,300	1,487	1,482	57,850	57,900	1,571	1563
51,900	51,950	1,404	1,402	54,900	55,350	1,488	1,483	57,900	57,950	1,573	1564
51,950	52,000	1,405	1,403	54,950	55,400	1,490	1,484	57,950	58,000	1,574	1565
<b>52,000</b>				<b>55,000</b>		55,450		<b>58,000</b>			
52,000	52,050	1,407	1,405	55,000	55,050	1,491	1,486	58,000	58,050	1,576	1,567
52,050	52,100	1,408	1,406	55,050	55,100	1,493	1,487	58,050	58,100	1,577	1,568
52,100	52,150	1,410	1,407	55,100	55,150	1,494	1,488	58,100	58,150	1,578	1,569
52,150	52,200	1,411	1,409	55,150	55,200	1,495	1,490	58,150	58,200	1,580	1,571
52,200	52,250	1,413	1,410	55,200	55,250	1,497	1,491	58,200	58,250	1,581	1,572
52,250	52,300	1,414	1,411	55,250	55,300	1,498	1,492	58,250	58,300	1,583	1,573
52,300	52,350	1,415	1,413	55,300	55,350	1,500	1,494	58,300	58,350	1,584	1,575
52,350	52,400	1,417	1,414	55,350	55,400	1,501	1,495	58,350	58,400	1,585	1,576
52,400	52,450	1,418	1,415	55,400	55,450	1,502	1,496	58,400	58,450	1,587	1,577
52,450	52,500	1,420	1,417	55,450	55,500	1,504	1,498	58,450	58,500	1,588	1,579
52,500	52,550	1,421	1,418	55,500	55,550	1,505	1,499	58,500	58,550	1,590	1,580
52,550	52,600	1,422	1,420	55,550	55,600	1,507	1,501	58,550	58,600	1,591	1,582
52,600	52,650	1,424	1,421	55,600	55,650	1,508	1,502	58,600	58,650	1,592	1,583
52,650	52,700	1,425	1,422	55,650	55,700	1,509	1,503	58,650	58,700	1,594	1,584
52,700	52,750	1,427	1,424	55,700	55,750	1,511	1,505	58,700	58,750	1,595	1,586
52,750	52,800	1,428	1,425	55,750	55,800	1,512	1,506	58,750	58,800	1,597	1,587
52,800	52,850	1,429	1,426	55,800	55,850	1,514	1,507	58,800	58,850	1,598	1,588
52,850	52,900	1,431	1,428	55,850	55,900	1,515	1,509	58,850	58,900	1,599	1,590
52,900	52,950	1,432	1,429	55,900	55,950	1,516	1,510	58,900	58,950	1,601	1,591
52,950	53,000	1,434	1,430	55,950	56,000	1,518	1,511	58,950	59,000	1,602	1,592

# 2024 ANNE ARUNDEL COUNTY TAX TABLE

FOR ALL ANNE ARUNDEL COUNTY RESIDENTS WITH A MARYLAND TAXABLE NET INCOME OF \$50,000 AND ABOVE

If your taxable net income is...		and your filing status is...		If your taxable net income is...		and your filing status is...		If your taxable net income is...		and your filing status is...	
At least	But less than	Single, Married Filing Separately, or Dependent,	Married Filing Jointly, Head of Household, or Qualified Surviving Spouse,	At least	But less than	Single, Married Filing Separately, or Dependent,	Married Filing Jointly, Head of Household, or Qualified Surviving Spouse,	At least	But less than	Single, Married Filing Separately, or Dependent,	Married Filing Jointly, Head of Household, or Qualified Surviving Spouse,
		then your Anne Arundel County tax is...				then your Anne Arundel County tax is...				then your Anne Arundel County tax is...	
<b>59,000</b>				<b>62,000</b>				<b>65,000</b>			
59,000	59,050	1,604	1,594	62,000	62,050	1,688	1,675	65,000	65,050	1,772	1,756
59,050	59,100	1,605	1,595	62,050	62,100	1,689	1,676	65,050	65,100	1,774	1,757
59,100	59,150	1,606	1,596	62,100	62,150	1,691	1,677	65,100	65,150	1,775	1,758
59,150	59,200	1,608	1,598	62,150	62,200	1,692	1,679	65,150	65,200	1,776	1,760
59,200	59,250	1,609	1,599	62,200	62,250	1,694	1,680	65,200	65,250	1,778	1,761
59,250	59,300	1,611	1,600	62,250	62,300	1,695	1,681	65,250	65,300	1,779	1,762
59,300	59,350	1,612	1,602	62,300	62,350	1,696	1,683	65,300	65,350	1,781	1,764
59,350	59,400	1,613	1,603	62,350	62,400	1,698	1,684	65,350	65,400	1,782	1,765
59,400	59,450	1,615	1,604	62,400	62,450	1,699	1,685	65,400	65,450	1,783	1,766
59,450	59,500	1,616	1,606	62,450	62,500	1,701	1,687	65,450	65,500	1,785	1,768
59,500	59,550	1,618	1,607	62,500	62,550	1,702	1,688	65,500	65,550	1,786	1,769
59,550	59,600	1,619	1,609	62,550	62,600	1,703	1,690	65,550	65,600	1,788	1,771
59,600	59,650	1,620	1,610	62,600	62,650	1,705	1,691	65,600	65,650	1,789	1,772
59,650	59,700	1,622	1,611	62,650	62,700	1,706	1,692	65,650	65,700	1,790	1,773
59,700	59,750	1,623	1,613	62,700	62,750	1,708	1,694	65,700	65,750	1,792	1,775
59,750	59,800	1,625	1,614	62,750	62,800	1,709	1,695	65,750	65,800	1,793	1,776
59,800	59,850	1,626	1,615	62,800	62,850	1,710	1,696	65,800	65,850	1,795	1,777
59,850	59,900	1,627	1,617	62,850	62,900	1,712	1,698	65,850	65,900	1,796	1,779
59,900	59,950	1,629	1,618	62,900	62,950	1,713	1,699	65,900	65,950	1,797	1,780
59,950	60,000	1,630	1,619	62,950	63,000	1,715	1,700	65,950	66,000	1,799	1,781
<b>60,000</b>				<b>63,000</b>				<b>66,000</b>			
60,000	60,050	1,632	1,621	63,000	63,050	1,716	1,702	66,000	66,050	1,800	1,783
60,050	60,100	1,633	1,622	63,050	63,100	1,717	1,703	66,050	66,100	1,802	1,784
60,100	60,150	1,635	1,623	63,100	63,150	1,719	1,704	66,100	66,150	1,803	1,785
60,150	60,200	1,636	1,625	63,150	63,200	1,720	1,706	66,150	66,200	1,805	1,787
60,200	60,250	1,637	1,626	63,200	63,250	1,722	1,707	66,200	66,250	1,806	1,788
60,250	60,300	1,639	1,627	63,250	63,300	1,723	1,708	66,250	66,300	1,807	1,789
60,300	60,350	1,640	1,629	63,300	63,350	1,724	1,710	66,300	66,350	1,809	1,791
60,350	60,400	1,642	1,630	63,350	63,400	1,726	1,711	66,350	66,400	1,810	1,792
60,400	60,450	1,643	1,631	63,400	63,450	1,727	1,712	66,400	66,450	1,812	1,793
60,450	60,500	1,644	1,633	63,450	63,500	1,729	1,714	66,450	66,500	1,813	1,795
60,500	60,550	1,646	1,634	63,500	63,550	1,730	1,715	66,500	66,550	1,814	1,796
60,550	60,600	1,647	1,636	63,550	63,600	1,731	1,717	66,550	66,600	1,816	1,798
60,600	60,650	1,649	1,637	63,600	63,650	1,733	1,718	66,600	66,650	1,817	1,799
60,650	60,700	1,650	1,638	63,650	63,700	1,734	1,719	66,650	66,700	1,819	1,800
60,700	60,750	1,651	1,640	63,700	63,750	1,736	1,721	66,700	66,750	1,820	1,802
60,750	60,800	1,653	1,641	63,750	63,800	1,737	1,722	66,750	66,800	1,821	1,803
60,800	60,850	1,654	1,642	63,800	63,850	1,738	1,723	66,800	66,850	1,823	1,804
60,850	60,900	1,656	1,644	63,850	63,900	1,740	1,725	66,850	66,900	1,824	1,806
60,900	60,950	1,657	1,645	63,900	63,950	1,741	1,726	66,900	66,950	1,826	1,807
60,950	61,000	1,658	1,646	63,950	64,000	1,743	1,727	66,950	67,000	1,827	1,808
<b>61,000</b>				<b>64,000</b>				<b>67,000</b>			
61,000	61,050	1,660	1,648	64,000	64,050	1,744	1,729	67,000	67,050	1,828	1,810
61,050	61,100	1,661	1,649	64,050	64,100	1,746	1,730	67,050	67,100	1,830	1,811
61,100	61,150	1,663	1,650	64,100	64,150	1,747	1,731	67,100	67,150	1,831	1,812
61,150	61,200	1,664	1,652	64,150	64,200	1,748	1,733	67,150	67,200	1,833	1,814
61,200	61,250	1,665	1,653	64,200	64,250	1,750	1,734	67,200	67,250	1,834	1,815
61,250	61,300	1,667	1,654	64,250	64,300	1,751	1,735	67,250	67,300	1,835	1,816
61,300	61,350	1,668	1,656	64,300	64,350	1,753	1,737	67,300	67,350	1,837	1,818
61,350	61,400	1,670	1,657	64,350	64,400	1,754	1,738	67,350	67,400	1,838	1,819
61,400	61,450	1,671	1,658	64,400	64,450	1,755	1,739	67,400	67,450	1,840	1,820
61,450	61,500	1,672	1,660	64,450	64,500	1,757	1,741	67,450	67,500	1,841	1,822
61,500	61,550	1,674	1,661	64,500	64,550	1,758	1,742	67,500	67,550	1,842	1,823
61,550	61,600	1,675	1,663	64,550	64,600	1,760	1,744	67,550	67,600	1,844	1,825
61,600	61,650	1,677	1,664	64,600	64,650	1,761	1,745	67,600	67,650	1,845	1,826
61,650	61,700	1,678	1,665	64,650	64,700	1,762	1,746	67,650	67,700	1,847	1,827
61,700	61,750	1,679	1,667	64,700	64,750	1,764	1,748	67,700	67,750	1,848	1,829
61,750	61,800	1,681	1,668	64,750	64,800	1,765	1,749	67,750	67,800	1,849	1,830
61,800	61,850	1,682	1,669	64,800	64,850	1,767	1,750	67,800	67,850	1,851	1,831
61,850	61,900	1,684	1,671	64,850	64,900	1,768	1,752	67,850	67,900	1,852	1,833
61,900	61,950	1,685	1,672	64,900	64,950	1,769	1,753	67,900	67,950	1,854	1,834
61,950	62,000	1,686	1,673	64,950	65,000	1,771	1,754	67,950	68,000	1,855	1,835

# 2024 ANNE ARUNDEL COUNTY TAX TABLE

FOR ALL ANNE ARUNDEL COUNTY RESIDENTS WITH A MARYLAND TAXABLE NET INCOME OF \$50,000 AND ABOVE

If your taxable net income is...		and your filing status is...		If your taxable net income is...		and your filing status is...		If your taxable net income is...		and your filing status is...	
At least	But less than	Single, Married Filing Separately, or Dependent,	Married Filing Jointly, Head of Household, or Qualified Surviving Spouse,	At least	But less than	Single, Married Filing Separately, or Dependent,	Married Filing Jointly, Head of Household, or Qualified Surviving Spouse,	At least	But less than	Single, Married Filing Separately, or Dependent,	Married Filing Jointly, Head of Household, or Qualified Surviving Spouse,
		then your Anne Arundel County tax is...				then your Anne Arundel County tax is...				then your Anne Arundel County tax is...	
<b>68,000</b>				<b>71,000</b>				<b>74,000</b>			
68,000	68,050	1,857	1,837	71,000	71,050	1,941	1,918	74,000	74,050	2,025	1,999
68,050	68,100	1,858	1,838	71,050	71,100	1,942	1,919	74,050	74,100	2,027	2,000
68,100	68,150	1,859	1,839	71,100	71,150	1,944	1,920	74,100	74,150	2,028	2,001
68,150	68,200	1,861	1,841	71,150	71,200	1,945	1,922	74,150	74,200	2,029	2,003
68,200	68,250	1,862	1,842	71,200	71,250	1,946	1,923	74,200	74,250	2,031	2,004
68,250	68,300	1,864	1,843	71,250	71,300	1,948	1,924	74,250	74,300	2,032	2,005
68,300	68,350	1,865	1,845	71,300	71,350	1,949	1,926	74,300	74,350	2,034	2,007
68,350	68,400	1,866	1,846	71,350	71,400	1,951	1,927	74,350	74,400	2,035	2,008
68,400	68,450	1,868	1,847	71,400	71,450	1,952	1,928	74,400	74,450	2,036	2,009
68,450	68,500	1,869	1,849	71,450	71,500	1,953	1,930	74,450	74,500	2,038	2,011
68,500	68,550	1,871	1,850	71,500	71,550	1,955	1,931	74,500	74,550	2,039	2,012
68,550	68,600	1,872	1,852	71,550	71,600	1,956	1,933	74,550	74,600	2,041	2,014
68,600	68,650	1,873	1,853	71,600	71,650	1,958	1,934	74,600	74,650	2,042	2,015
68,650	68,700	1,875	1,854	71,650	71,700	1,959	1,935	74,650	74,700	2,043	2,016
68,700	68,750	1,876	1,856	71,700	71,750	1,960	1,937	74,700	74,750	2,045	2,018
68,750	68,800	1,878	1,857	71,750	71,800	1,962	1,938	74,750	74,800	2,046	2,019
68,800	68,850	1,879	1,858	71,800	71,850	1,963	1,939	74,800	74,850	2,048	2,020
68,850	68,900	1,880	1,860	71,850	71,900	1,965	1,941	74,850	74,900	2,049	2,022
68,900	68,950	1,882	1,861	71,900	71,950	1,966	1,942	74,900	74,950	2,050	2,023
68,950	69,000	1,883	1,862	71,950	72,000	1,967	1,943	74,950	75,000	2,052	2,024
<b>69,000</b>				<b>72,000</b>				<b>75,000</b>			
69,000	69,050	1,885	1,864	72,000	72,050	1,969	1,945	75,000	75,050	2,053	2,026
69,050	69,100	1,886	1,865	72,050	72,100	1,970	1,946	75,050	75,100	2,055	2,027
69,100	69,150	1,887	1,866	72,100	72,150	1,972	1,947	75,100	75,150	2,056	2,029
69,150	69,200	1,889	1,868	72,150	72,200	1,973	1,949	75,150	75,200	2,057	2,030
69,200	69,250	1,890	1,869	72,200	72,250	1,975	1,950	75,200	75,250	2,059	2,031
69,250	69,300	1,892	1,870	72,250	72,300	1,976	1,951	75,250	75,300	2,060	2,033
69,300	69,350	1,893	1,872	72,300	72,350	1,977	1,953	75,300	75,350	2,062	2,034
69,350	69,400	1,894	1,873	72,350	72,400	1,979	1,954	75,350	75,400	2,063	2,036
69,400	69,450	1,896	1,874	72,400	72,450	1,980	1,955	75,400	75,450	2,064	2,037
69,450	69,500	1,897	1,876	72,450	72,500	1,982	1,957	75,450	75,500	2,066	2,038
69,500	69,550	1,899	1,877	72,500	72,550	1,983	1,958	75,500	75,550	2,067	2,040
69,550	69,600	1,900	1,879	72,550	72,600	1,984	1,960	75,550	75,600	2,069	2,041
69,600	69,650	1,901	1,880	72,600	72,650	1,986	1,961	75,600	75,650	2,070	2,043
69,650	69,700	1,903	1,881	72,650	72,700	1,987	1,962	75,650	75,700	2,071	2,044
69,700	69,750	1,904	1,883	72,700	72,750	1,989	1,964	75,700	75,750	2,073	2,045
69,750	69,800	1,906	1,884	72,750	72,800	1,990	1,965	75,750	75,800	2,074	2,047
69,800	69,850	1,907	1,885	72,800	72,850	1,991	1,966	75,800	75,850	2,076	2,048
69,850	69,900	1,908	1,887	72,850	72,900	1,993	1,968	75,850	75,900	2,077	2,050
69,900	69,950	1,910	1,888	72,900	72,950	1,994	1,969	75,900	75,950	2,078	2,051
69,950	70,000	1,911	1,889	72,950	73,000	1,996	1,970	75,950	76,000	2,080	2,052
<b>70,000</b>				<b>73,000</b>				<b>76,000</b>			
70,000	70,050	1,913	1,891	73,000	73,050	1,997	1,972	76,000	76,050	2,081	2,054
70,050	70,100	1,914	1,892	73,050	73,100	1,998	1,973	76,050	76,100	2,083	2,055
70,100	70,150	1,916	1,893	73,100	73,150	2,000	1,974	76,100	76,150	2,084	2,057
70,150	70,200	1,917	1,895	73,150	73,200	2,001	1,976	76,150	76,200	2,086	2,058
70,200	70,250	1,918	1,896	73,200	73,250	2,003	1,977	76,200	76,250	2,087	2,059
70,250	70,300	1,920	1,897	73,250	73,300	2,004	1,978	76,250	76,300	2,088	2,061
70,300	70,350	1,921	1,899	73,300	73,350	2,005	1,980	76,300	76,350	2,090	2,062
70,350	70,400	1,923	1,900	73,350	73,400	2,007	1,981	76,350	76,400	2,091	2,064
70,400	70,450	1,924	1,901	73,400	73,450	2,008	1,982	76,400	76,450	2,093	2,065
70,450	70,500	1,925	1,903	73,450	73,500	2,010	1,984	76,450	76,500	2,094	2,066
70,500	70,550	1,927	1,904	73,500	73,550	2,011	1,985	76,500	76,550	2,095	2,068
70,550	70,600	1,928	1,906	73,550	73,600	2,012	1,987	76,550	76,600	2,097	2,069
70,600	70,650	1,930	1,907	73,600	73,650	2,014	1,988	76,600	76,650	2,098	2,071
70,650	70,700	1,931	1,908	73,650	73,700	2,015	1,989	76,650	76,700	2,100	2,072
70,700	70,750	1,932	1,910	73,700	73,750	2,017	1,991	76,700	76,750	2,101	2,073
70,750	70,800	1,934	1,911	73,750	73,800	2,018	1,992	76,750	76,800	2,102	2,075
70,800	70,850	1,935	1,912	73,800	73,850	2,019	1,993	76,800	76,850	2,104	2,076
70,850	70,900	1,937	1,914	73,850	73,900	2,021	1,995	76,850	76,900	2,105	2,078
70,900	70,950	1,938	1,915	73,900	73,950	2,022	1,996	76,900	76,950	2,107	2,079
70,950	71,000	1,939	1,916	73,950	74,000	2,024	1,997	76,950	77,000	2,108	2,080



# 2024 ANNE ARUNDEL COUNTY TAX TABLE

FOR ALL ANNE ARUNDEL COUNTY RESIDENTS WITH A MARYLAND TAXABLE NET INCOME OF \$50,000 AND ABOVE

If your taxable net income is...		and your filing status is...		If your taxable net income is...		and your filing status is...		If your taxable net income is...		and your filing status is...	
At least	But less than	Single, Married Filing Separately, or Dependent,	Married Filing Jointly, Head of Household, or Qualified Surviving Spouse,	At least	But less than	Single, Married Filing Separately, or Dependent,	Married Filing Jointly, Head of Household, or Qualified Surviving Spouse,	At least	But less than	Single, Married Filing Separately, or Dependent,	Married Filing Jointly, Head of Household, or Qualified Surviving Spouse,
		then your Anne Arundel County tax is...				then your Anne Arundel County tax is...				then your Anne Arundel County tax is...	
<b>77,000</b>				<b>80,000</b>				<b>83,000</b>			
77,000	77,050	2,109	2,082	80,000	80,050	2,194	2,166	83,000	84,050	2,278	2,251
77,050	77,100	2,111	2,083	80,050	80,100	2,195	2,168	83,050	84,100	2,279	2,252
77,100	77,150	2,112	2,085	80,100	80,150	2,197	2,169	83,100	84,150	2,281	2,253
77,150	77,200	2,114	2,086	80,150	80,200	2,198	2,170	83,150	84,200	2,282	2,255
77,200	77,250	2,115	2,088	80,200	80,250	2,199	2,172	83,200	84,250	2,284	2,256
77,250	77,300	2,116	2,089	80,250	80,300	2,201	2,173	83,250	84,300	2,285	2,258
77,300	77,350	2,118	2,090	80,300	80,350	2,202	2,175	83,300	84,350	2,286	2,259
77,350	77,400	2,119	2,092	80,350	80,400	2,204	2,176	83,350	84,400	2,288	2,260
77,400	77,450	2,121	2,093	80,400	80,450	2,205	2,177	83,400	84,450	2,289	2,262
77,450	77,500	2,122	2,095	80,450	80,500	2,206	2,179	83,450	84,500	2,291	2,263
77,500	77,550	2,123	2,096	80,500	80,550	2,208	2,180	83,500	84,550	2,292	2,265
77,550	77,600	2,125	2,097	80,550	80,600	2,209	2,182	83,550	84,600	2,293	2,266
77,600	77,650	2,126	2,099	80,600	80,650	2,211	2,183	83,600	84,650	2,295	2,267
77,650	77,700	2,128	2,100	80,650	80,700	2,212	2,184	83,650	84,700	2,296	2,269
77,700	77,750	2,129	2,102	80,700	80,750	2,213	2,186	83,700	84,750	2,298	2,270
77,750	77,800	2,130	2,103	80,750	80,800	2,215	2,187	83,750	84,800	2,299	2,272
77,800	77,850	2,132	2,104	80,800	80,850	2,216	2,189	83,800	84,850	2,300	2,273
77,850	77,900	2,133	2,106	80,850	80,900	2,218	2,190	83,850	84,900	2,302	2,274
77,900	77,950	2,135	2,107	80,900	80,950	2,219	2,191	83,900	84,950	2,303	2,276
77,950	78,000	2,136	2,109	80,950	81,000	2,220	2,193	83,950	85,000	2,305	2,277
<b>78,000</b>				<b>81,000</b>				<b>84,000</b>			
78,000	78,050	2,138	2,110	81,000	81,050	2,222	2,194	84,000	84,050	2,306	2,279
78,050	78,100	2,139	2,111	81,050	81,100	2,223	2,196	84,050	84,100	2,308	2,280
78,100	78,150	2,140	2,113	81,100	81,150	2,225	2,197	84,100	84,150	2,309	2,281
78,150	78,200	2,142	2,114	81,150	81,200	2,226	2,199	84,150	84,200	2,310	2,283
78,200	78,250	2,143	2,116	81,200	81,250	2,227	2,200	84,200	84,250	2,312	2,284
78,250	78,300	2,145	2,117	81,250	81,300	2,229	2,201	84,250	84,300	2,313	2,286
78,300	78,350	2,146	2,118	81,300	81,350	2,230	2,203	84,300	84,350	2,315	2,287
78,350	78,400	2,147	2,120	81,350	81,400	2,232	2,204	84,350	84,400	2,316	2,288
78,400	78,450	2,149	2,121	81,400	81,450	2,233	2,206	84,400	84,450	2,317	2,290
78,450	78,500	2,150	2,123	81,450	81,500	2,234	2,207	84,450	84,500	2,319	2,291
78,500	78,550	2,152	2,124	81,500	81,550	2,236	2,208	84,500	84,550	2,320	2,293
78,550	78,600	2,153	2,125	81,550	81,600	2,237	2,210	84,550	84,600	2,322	2,294
78,600	78,650	2,154	2,127	81,600	81,650	2,239	2,211	84,600	84,650	2,323	2,295
78,650	78,700	2,156	2,128	81,650	81,700	2,240	2,213	84,650	84,700	2,324	2,297
78,700	78,750	2,157	2,130	81,700	81,750	2,241	2,214	84,700	84,750	2,326	2,298
78,750	78,800	2,159	2,131	81,750	81,800	2,243	2,215	84,750	84,800	2,327	2,300
78,800	78,850	2,160	2,132	81,800	81,850	2,244	2,217	84,800	84,850	2,329	2,301
78,850	78,900	2,161	2,134	81,850	81,900	2,246	2,218	84,850	84,900	2,330	2,302
78,900	78,950	2,163	2,135	81,900	81,950	2,247	2,220	84,900	84,950	2,331	2,304
78,950	79,000	2,164	2,137	81,950	82,000	2,248	2,221	84,950	85,000	2,333	2,305
<b>79,000</b>				<b>82,000</b>				<b>85,000</b>			
79,000	79,050	2,166	2,138	82,000	82,050	2,250	2,222	85,000	85,050	2,334	2,307
79,050	79,100	2,167	2,140	82,050	82,100	2,251	2,224	85,050	85,100	2,336	2,308
79,100	79,150	2,168	2,141	82,100	82,150	2,253	2,225	85,100	85,150	2,337	2,310
79,150	79,200	2,170	2,142	82,150	82,200	2,254	2,227	85,150	85,200	2,338	2,311
79,200	79,250	2,171	2,144	82,200	82,250	2,256	2,228	85,200	85,250	2,340	2,312
79,250	79,300	2,173	2,145	82,250	82,300	2,257	2,229	85,250	85,300	2,341	2,314
79,300	79,350	2,174	2,147	82,300	82,350	2,258	2,231	85,300	85,350	2,343	2,315
79,350	79,400	2,175	2,148	82,350	82,400	2,260	2,232	85,350	85,400	2,344	2,317
79,400	79,450	2,177	2,149	82,400	82,450	2,261	2,234	85,400	85,450	2,345	2,318
79,450	79,500	2,178	2,151	82,450	82,500	2,263	2,235	85,450	85,500	2,347	2,319
79,500	79,550	2,180	2,152	82,500	82,550	2,264	2,236	85,500	85,550	2,348	2,321
79,550	79,600	2,181	2,154	82,550	82,600	2,265	2,238	85,550	85,600	2,350	2,322
79,600	79,650	2,182	2,155	82,600	82,650	2,267	2,239	85,600	85,650	2,351	2,324
79,650	79,700	2,184	2,156	82,650	82,700	2,268	2,241	85,650	85,700	2,352	2,325
79,700	79,750	2,185	2,158	82,700	82,750	2,270	2,242	85,700	85,750	2,354	2,326
79,750	79,800	2,187	2,159	82,750	82,800	2,271	2,243	85,750	85,800	2,355	2,328
79,800	79,850	2,188	2,161	82,800	82,850	2,272	2,245	85,800	85,850	2,357	2,329
79,850	79,900	2,189	2,162	82,850	82,900	2,274	2,246	85,850	85,900	2,358	2,331
79,900	79,950	2,191	2,163	82,900	82,950	2,275	2,248	85,900	85,950	2,359	2,332
79,950	80,000	2,192	2,165	82,950	83,000	2,277	2,249	85,950	86,000	2,361	2,333

# 2024 ANNE ARUNDEL COUNTY TAX TABLE

FOR ALL ANNE ARUNDEL COUNTY RESIDENTS WITH A MARYLAND TAXABLE NET INCOME OF \$50,000 AND ABOVE

If your taxable net income is...		and your filing status is...		If your taxable net income is...		and your filing status is...		If your taxable net income is...		and your filing status is...	
At least	But less than	Single, Married Filing Separately, or Dependent,	Married Filing Jointly, Head of Household, or Qualified Surviving Spouse,	At least	But less than	Single, Married Filing Separately, or Dependent,	Married Filing Jointly, Head of Household, or Qualified Surviving Spouse,	At least	But less than	Single, Married Filing Separately, or Dependent,	Married Filing Jointly, Head of Household, or Qualified Surviving Spouse,
		then your Anne Arundel County tax is...				then your Anne Arundel County tax is...				then your Anne Arundel County tax is...	
<b>86,000</b>				<b>89,000</b>				<b>92,000</b>			
86,000	86,050	2,362	2,335	89,000	89,050	2,447	2,419	92,000	92,050	2,531	2,503
86,050	86,100	2,364	2,336	89,050	89,100	2,448	2,421	92,050	92,100	2,532	2,505
86,100	86,150	2,365	2,338	89,100	89,150	2,449	2,422	92,100	92,150	2,534	2,506
86,150	86,200	2,367	2,339	89,150	89,200	2,451	2,423	92,150	92,200	2,535	2,508
86,200	86,250	2,368	2,340	89,200	89,250	2,452	2,425	92,200	92,250	2,537	2,509
86,250	86,300	2,369	2,342	89,250	89,300	2,454	2,426	92,250	92,300	2,538	2,510
86,300	86,350	2,371	2,343	89,300	89,350	2,455	2,428	92,300	92,350	2,539	2,512
86,350	86,400	2,372	2,345	89,350	89,400	2,456	2,429	92,350	92,400	2,541	2,513
86,400	86,450	2,374	2,346	89,400	89,450	2,458	2,430	92,400	92,450	2,542	2,515
86,450	86,500	2,375	2,347	89,450	89,500	2,459	2,432	92,450	92,500	2,544	2,516
86,500	86,550	2,376	2,349	89,500	89,550	2,461	2,433	92,500	92,550	2,545	2,517
86,550	86,600	2,378	2,350	89,550	89,600	2,462	2,435	92,550	92,600	2,546	2,519
86,600	86,650	2,379	2,352	89,600	89,650	2,463	2,436	92,600	92,650	2,548	2,520
86,650	86,700	2,381	2,353	89,650	89,700	2,465	2,437	92,650	92,700	2,549	2,522
86,700	86,750	2,382	2,354	89,700	89,750	2,466	2,439	92,700	92,750	2,551	2,523
86,750	86,800	2,383	2,356	89,750	89,800	2,468	2,440	92,750	92,800	2,552	2,524
86,800	86,850	2,385	2,357	89,800	89,850	2,469	2,442	92,800	92,850	2,553	2,526
86,850	86,900	2,386	2,359	89,850	89,900	2,470	2,443	92,850	92,900	2,555	2,527
86,900	86,950	2,388	2,360	89,900	89,950	2,472	2,444	92,900	92,950	2,556	2,529
86,950	87,000	2,389	2,361	89,950	90,000	2,473	2,446	92,950	93,000	2,558	2,530
<b>87,000</b>				<b>90,000</b>				<b>93,000</b>			
87,000	87,050	2,390	2,363	90,000	90,050	2,475	2,447	93,000	93,050	2,559	2,532
87,050	87,100	2,392	2,364	90,050	90,100	2,476	2,449	93,050	93,100	2,560	2,533
87,100	87,150	2,393	2,366	90,100	90,150	2,478	2,450	93,100	93,150	2,562	2,534
87,150	87,200	2,395	2,367	90,150	90,200	2,479	2,451	93,150	93,200	2,563	2,536
87,200	87,250	2,396	2,369	90,200	90,250	2,480	2,453	93,200	93,250	2,565	2,537
87,250	87,300	2,397	2,370	90,250	90,300	2,482	2,454	93,250	93,300	2,566	2,539
87,300	87,350	2,399	2,371	90,300	90,350	2,483	2,456	93,300	93,350	2,567	2,540
87,350	87,400	2,400	2,373	90,350	90,400	2,485	2,457	93,350	93,400	2,569	2,541
87,400	87,450	2,402	2,374	90,400	90,450	2,486	2,458	93,400	93,450	2,570	2,543
87,450	87,500	2,403	2,376	90,450	90,500	2,487	2,460	93,450	93,500	2,572	2,544
87,500	87,550	2,404	2,377	90,500	90,550	2,489	2,461	93,500	93,550	2,573	2,546
87,550	87,600	2,406	2,378	90,550	90,600	2,490	2,463	93,550	93,600	2,574	2,547
87,600	87,650	2,407	2,380	90,600	90,650	2,492	2,464	93,600	93,650	2,576	2,548
87,650	87,700	2,409	2,381	90,650	90,700	2,493	2,465	93,650	93,700	2,577	2,550
87,700	87,750	2,410	2,383	90,700	90,750	2,494	2,467	93,700	93,750	2,579	2,551
87,750	87,800	2,411	2,384	90,750	90,800	2,496	2,468	93,750	93,800	2,580	2,553
87,800	87,850	2,413	2,385	90,800	90,850	2,497	2,470	93,800	93,850	2,581	2,554
87,850	87,900	2,414	2,387	90,850	90,900	2,499	2,471	93,850	93,900	2,583	2,555
87,900	87,950	2,416	2,388	90,900	90,950	2,500	2,472	93,900	93,950	2,584	2,557
87,950	88,000	2,417	2,390	90,950	91,000	2,501	2,474	93,950	94,000	2,586	2,558
<b>88,000</b>				<b>91,000</b>				<b>94,000</b>			
88,000	88,050	2,419	2,391	91,000	91,050	2,503	2,475	94,000	94,050	2,587	2,560
88,050	88,100	2,420	2,392	91,050	91,100	2,504	2,477	94,050	94,100	2,589	2,561
88,100	88,150	2,421	2,394	91,100	91,150	2,506	2,478	94,100	94,150	2,590	2,562
88,150	88,200	2,423	2,395	91,150	91,200	2,507	2,480	94,150	94,200	2,591	2,564
88,200	88,250	2,424	2,397	91,200	91,250	2,508	2,481	94,200	94,250	2,593	2,565
88,250	88,300	2,426	2,398	91,250	91,300	2,510	2,482	94,250	94,300	2,594	2,567
88,300	88,350	2,427	2,399	91,300	91,350	2,511	2,484	94,300	94,350	2,596	2,568
88,350	88,400	2,428	2,401	91,350	91,400	2,513	2,485	94,350	94,400	2,597	2,569
88,400	88,450	2,430	2,402	91,400	91,450	2,514	2,487	94,400	94,450	2,598	2,571
88,450	88,500	2,431	2,404	91,450	91,500	2,515	2,488	94,450	94,500	2,600	2,572
88,500	88,550	2,433	2,405	91,500	91,550	2,517	2,489	94,500	94,550	2,601	2,574
88,550	88,600	2,434	2,406	91,550	91,600	2,518	2,491	94,550	94,600	2,603	2,575
88,600	88,650	2,435	2,408	91,600	91,650	2,520	2,492	94,600	94,650	2,604	2,576
88,650	88,700	2,437	2,409	91,650	91,700	2,521	2,494	94,650	94,700	2,605	2,578
88,700	88,750	2,438	2,411	91,700	91,750	2,522	2,495	94,700	94,750	2,607	2,579
88,750	88,800	2,440	2,412	91,750	91,800	2,524	2,496	94,750	94,800	2,608	2,581
88,800	88,850	2,441	2,413	91,800	91,850	2,525	2,498	94,800	94,850	2,610	2,582
88,850	88,900	2,442	2,415	91,850	91,900	2,527	2,499	94,850	94,900	2,611	2,583
88,900	88,950	2,444	2,416	91,900	91,950	2,528	2,501	94,900	94,950	2,612	2,585
88,950	89,000	2,445	2,418	91,950	92,000	2,529	2,502	94,950	95,000	2,614	2,586

# 2024 ANNE ARUNDEL COUNTY TAX TABLE

FOR ALL ANNE ARUNDEL COUNTY RESIDENTS WITH A MARYLAND TAXABLE NET INCOME OF \$50,000 AND ABOVE

If your taxable net income is...		and your filing status is...		If your taxable net income is...		and your filing status is...	
At least	But less than	Single, Married Filing Separately, or Dependent,	Married Filing Jointly, Head of Household, or Qualified Surviving Spouse,	At least	But less than	Single, Married Filing Separately, or Dependent,	Married Filing Jointly, Head of Household, or Qualified Surviving Spouse,
		then your Anne Arundel County tax is...				then your Anne Arundel County tax is...	
<b>95,000</b>				<b>98,000</b>			
95,000	95,050	2,615	2,588	98,000	98,050	2,700	2,672
95,050	95,100	2,617	2,589	98,050	98,100	2,701	2,673
95,100	95,150	2,618	2,591	98,100	98,150	2,702	2,675
95,150	95,200	2,619	2,592	98,150	98,200	2,704	2,676
95,200	95,250	2,621	2,593	98,200	98,250	2,705	2,678
95,250	95,300	2,622	2,595	98,250	98,300	2,707	2,679
95,300	95,350	2,624	2,596	98,300	98,350	2,708	2,680
95,350	95,400	2,625	2,598	98,350	98,400	2,709	2,682
95,400	95,450	2,626	2,599	98,400	98,450	2,711	2,683
95,450	95,500	2,628	2,600	98,450	98,500	2,712	2,685
95,500	95,550	2,629	2,602	98,500	98,550	2,714	2,686
95,550	95,600	2,631	2,603	98,550	98,600	2,715	2,687
95,600	95,650	2,632	2,605	98,600	98,650	2,716	2,689
95,650	95,700	2,633	2,606	98,650	98,700	2,718	2,690
95,700	95,750	2,635	2,607	98,700	98,750	2,719	2,692
95,750	95,800	2,636	2,609	98,750	98,800	2,721	2,693
95,800	95,850	2,638	2,610	98,800	98,850	2,722	2,694
95,850	95,900	2,639	2,612	98,850	98,900	2,723	2,696
95,900	95,950	2,640	2,613	98,900	98,950	2,725	2,697
95,950	96,000	2,642	2,614	98,950	99,000	2,726	2,699
<b>96,000</b>				<b>99,000</b>			
96,000	96,050	2,643	2,616	99,000	99,050	2,728	2,700
96,050	96,100	2,645	2,617	99,050	99,100	2,729	2,702
96,100	96,150	2,646	2,619	99,100	99,150	2,730	2,703
96,150	96,200	2,648	2,620	99,150	99,200	2,732	2,704
96,200	96,250	2,649	2,621	99,200	99,250	2,733	2,706
96,250	96,300	2,650	2,623	99,250	99,300	2,735	2,707
96,300	96,350	2,652	2,624	99,300	99,350	2,736	2,709
96,350	96,400	2,653	2,626	99,350	99,400	2,737	2,710
96,400	96,450	2,655	2,627	99,400	99,450	2,739	2,711
96,450	96,500	2,656	2,628	99,450	99,500	2,740	2,713
96,500	96,550	2,657	2,630	99,500	99,550	2,742	2,714
96,550	96,600	2,659	2,631	99,550	99,600	2,743	2,716
96,600	96,650	2,660	2,633	99,600	99,650	2,744	2,717
96,650	96,700	2,662	2,634	99,650	99,700	2,746	2,718
96,700	96,750	2,663	2,635	99,700	99,750	2,747	2,720
96,750	96,800	2,664	2,637	99,750	99,800	2,749	2,721
96,800	96,850	2,666	2,638	99,800	99,850	2,750	2,723
96,850	96,900	2,667	2,640	99,850	99,900	2,751	2,724
96,900	96,950	2,669	2,641	99,900	99,950	2,753	2,725
96,950	97,000	2,670	2,642	99,950	99,999	2,754	2,727
<b>97,000</b>				<p><b>For incomes of \$100,000 or more, use the appropriate Anne Arundel County tax computation worksheet schedule (19D) on next page.</b></p>			
97,000	97,050	2,671	2,644				
97,050	97,100	2,673	2,645				
97,100	97,150	2,674	2,647				
97,150	97,200	2,676	2,648				
97,200	97,250	2,677	2,650				
97,250	97,300	2,678	2,651				
97,300	97,350	2,680	2,652				
97,350	97,400	2,681	2,654				
97,400	97,450	2,683	2,655				
97,450	97,500	2,684	2,657				
97,500	97,550	2,685	2,658				
97,550	97,600	2,687	2,659				
97,600	97,650	2,688	2,661				
97,650	97,700	2,690	2,662				
97,700	97,750	2,691	2,664				
97,750	97,800	2,692	2,665				
97,800	97,850	2,694	2,666				
97,850	97,900	2,695	2,668				
97,900	97,950	2,697	2,669				
97,950	98,000	2,698	2,671				

**Use the appropriate Anne Arundel County Tax Computation Worksheet Schedule (19D) below if your taxable net income is \$100,000 or more.**

**Tax Rate Schedule I** - Use if your filing status is Single, Married Filing Separately, or Dependent Taxpayer. Use the row in which your taxable net income appears.

<b>Taxable Net Income</b> If Line 20 of Form 502 is	<b>(a)</b> Enter the amount from Line 20 of Form 502	<b>(b)</b> Subtraction Amount	<b>(c)</b> Subtract Column (b) from (a) and enter here	<b>(d)</b> Multiplication Amount	<b>(e)</b> Multiply (c) by (d) enter here	<b>(f)</b> Addition Amount	<b>Anne Arundel County Tax</b> Add (e) and (f). Enter result here and on Line 28 of Form 502
At least \$100,000 but not over \$400,000	\$	\$50,000.00	\$	x .0281	\$	\$1,350.00	\$
Over \$400,000	\$	\$400,000.00	\$	x .0320	\$	\$11,185.00	\$

**Tax Rate Schedule II** - Use if your filing status is Married Filing Joint, Head of Household, or Qualifying Surviving Spouse with Dependent Child. Use the row in which your taxable net income appears.

<b>Taxable Net Income</b> If Line 20 of Form 502	<b>(a)</b> Enter the amount from Line 20 of Form 502	<b>(b)</b> Subtraction Amount	<b>(c)</b> Subtract Column (b) from (a) and enter here	<b>(d)</b> Multiplication Amount	<b>(e)</b> Multiply (c) by (d) enter here	<b>(f)</b> Addition Amount	<b>Anne Arundel County Tax</b> Add (e) to (f). Enter result here and on Line 28 of Form 502
At least \$100,000 but not over \$480,000	\$	\$75,000.00	\$	x .0281	\$	\$2,025.00	\$
Over \$480,000	\$	\$480,000.00	\$	x .0320	\$	\$13,405.50	\$

# PAYMENT VOUCHER WORKSHEET FOR ESTIMATED TAX AND EXTENSION PAYMENTS (PVW)

## ESTIMATED TAX WORKSHEET INSTRUCTIONS

**Purpose of declaration.** The filing of a declaration of estimated Maryland income tax is a part of the pay-as-you-go plan of income tax collection adopted by the State. If you have any income such as pensions, business income, lottery, capital gains, interest, dividends, etc., from which no tax is withheld, or wages from which not enough Maryland tax is withheld, you may have to pay estimated taxes. The law is similar to the federal law.

**Who must file a declaration.** You must file a declaration of estimated tax if you are required to file a Maryland income tax return and your gross income would be expected to develop a tax of more than \$500 in excess of your Maryland withholding.

You must file a declaration with payment in full within 60 days of receiving \$500 or more of income from awards, prizes, lotteries or raffles, whether paid in cash or property if Maryland tax has not been withheld. A married couple may file a joint declaration. If you are filing a joint declaration, both Social Security numbers must be entered. If filing on behalf of a minor, the name and Social Security number of the minor must be entered.

**When to file a declaration.** You must pay at least one-fourth of the total estimated tax on Line 15 of this form on or before **April 15, 2025**. The remaining quarterly payments are due **June 15, 2025, September 15, 2025** and **January 15, 2026**. You may pay the total estimated tax with your first payment. If you are filing on a fiscal year basis, each payment is due by the 15th day of the 4th, 6th, 9th and 13th months following the beginning of the fiscal year.

**Overpayment of tax.** If you overpaid your 2024 income tax (Form 502 or 505), you may apply all or part of the overpayment to your 2025 estimated tax. If the overpayment applied equals or exceeds the estimated tax liability for the first quarterly payment, you are not required to file the declaration. If the overpayment applied is less than the estimated tax liability, you should file the declaration and pay the balance of the first installment.

**How to estimate your 2025 tax.** The worksheet is designed to develop an estimate of your 2025 Maryland and local income tax. Be as accurate as you can in forecasting your 2025 income. You may use your 2024 income tax as a guide, but if you will receive more income than you did in 2024, you must pay at least 110% of your prior year tax to avoid interest for underpayment of estimated tax. For the purpose of estimating, rounding all amounts to the nearest dollar is recommended.

Nonresidents who want to estimate 2025 Maryland taxes may use the Nonresident Estimate Tax Calculator at [marylandtaxes.gov](http://marylandtaxes.gov).

### Specific Instructions

**Line 1.** Total income expected in 2025 is your estimated federal adjusted gross income.

**Line 2.** Net modifications. You must add certain items to your federal adjusted gross income. See Instruction 12 of the tax instructions. You may subtract certain items from federal adjusted gross income. See Instruction 13 of the tax instructions. Enter on this line the net result of additions and subtractions.

**Line 4.** Deductions. You may compute your tax using the standard deduction method or the itemized deduction method.

**Standard deduction.** Compute 15% of Line 3.

**If Filing Status 1, 3, 6:** If the amount computed is less than \$1,800, enter \$1,800; if the amount is between \$1,800 and \$2,700, enter that amount; if the amount is more than \$2,700, enter \$2,700.

**If Filing Status 2, 4, 5:** If the amount computed is less than \$3,650, enter \$3,650; if the amount is between \$3,650 and \$5,450, enter that amount; if the amount is more than \$5,450, enter \$5,450.

**Itemized deductions.** Enter the total of federal itemized deductions less state and local income taxes.

**Line 6.** Personal exemptions. If your FAGI will be \$100,000 or less, you are allowed:

- \$3,200 each for taxpayer and spouse.
- \$1,000 each for taxpayer and spouse if age 65 or over and/or blind.
- \$3,200 for each allowable dependent, other than taxpayer and spouse. The amount is doubled for allowable dependents age 65 or over.

If your FAGI will be more than \$100,000, see chart below to determine the amount of exemption you can claim for items a and c above.

If Your federal AGI is		If you will file your tax return	
		Single or Married Filing Separately Each Exemption is	Joint, Head of Household or Qualifying Surviving Spouse Each Exemption is
<b>\$100,000 or less</b>		<b>\$3,200</b>	<b>\$3,200</b>
<b>Over</b>	<b>But not over</b>		
<b>\$100,000</b>	<b>\$125,000</b>	<b>\$1,600</b>	<b>\$3,200</b>
<b>\$125,000</b>	<b>\$150,000</b>	<b>\$800</b>	<b>\$3,200</b>
<b>\$150,000</b>	<b>\$175,000</b>	<b>\$0</b>	<b>\$1,600</b>
<b>\$175,000</b>	<b>\$200,000</b>	<b>\$0</b>	<b>\$800</b>
<b>In excess of \$200,000</b>		<b>\$0</b>	<b>\$0</b>

**Line 8.** Maryland income tax. Use the tax rate schedules below to compute your tax on the amount on Line 7.

For taxpayers filing as Single, Married Filing Separately, or as Dependent Taxpayers. This rate also is used for taxpayers filing as Fiduciaries.

### Tax Rate Schedule I

**If taxable net income is:**

**Maryland Tax is:**

At least: but not over:

\$0	\$1,000		2.00%	of taxable net income
\$1,000	\$2,000	\$20.00	plus 3.00%	of excess over \$1,000
\$2,000	\$3,000	\$50.00	plus 4.00%	of excess over \$2,000
\$3,000	\$100,000	\$90.00	plus 4.75%	of excess over \$3,000
\$100,000	\$125,000	\$4,697.50	plus 5.00%	of excess over \$100,000
\$125,000	\$150,000	\$5,947.50	plus 5.25%	of excess over \$125,000
\$150,000	\$250,000	\$7,260.00	plus 5.50%	of excess over \$150,000
\$250,000	--	\$12,760.00	plus 5.75%	of excess over \$250,000

# PAYMENT VOUCHER WORKSHEET FOR ESTIMATED TAX AND EXTENSION PAYMENTS (PVW)

## Tax Rate Schedule II

For taxpayers filing as Married Filing Jointly, Head of Household, or for Qualifying Surviving Spouse.

If taxable net income is:		Maryland Tax is:		
At least:	but not over:			
\$0	\$1,000		2.00%	of taxable net income
\$1,000	\$2,000	\$20.00	plus 3.00%	of excess over \$1,000
\$2,000	\$3,000	\$50.00	plus 4.00%	of excess over \$2,000
\$3,000	\$150,000	\$90.00	plus 4.75%	of excess over \$3,000
\$150,000	\$175,000	\$7,072.50	plus 5.00%	of excess over \$150,000
\$175,000	\$225,000	\$8,322.50	plus 5.25%	of excess over \$175,000
\$225,000	\$300,000	\$10,947.50	plus 5.50%	of excess over \$225,000
\$300,000	--	\$15,072.50	plus 5.75%	of excess over \$300,000

**Line 11.** Local or special nonresident income tax. Maryland counties and Baltimore City levy an income tax on residents that is a percentage of taxable net income. The amount you entered on Line 7 is your taxable net income. Multiply that amount by your local tax rate (see below) and enter on Line 11.

Baltimore City . . . . .	.0320
Allegany County . . . . .	.0303
<b>Anne Arundel County . . . . .</b>	<b>See below*</b>
Baltimore County . . . . .	.0320
Calvert County . . . . .	.0320
Caroline County . . . . .	.0320
Carroll County . . . . .	.0303
Cecil County . . . . .	.0274
Charles County . . . . .	.0303
Dorchester County . . . . .	.0320
<b>Frederick County . . . . .</b>	<b>See below**</b>
Garrett County . . . . .	.0265
Harford County . . . . .	.0306
Howard County . . . . .	.0320
Kent County . . . . .	.0320
Montgomery County . . . . .	.0320
Prince George's County . . . . .	.0320
Queen Anne's County . . . . .	.0320
St. Mary's County . . . . .	.0320
Somerset County . . . . .	.0320
Talbot County . . . . .	.0240
Washington County . . . . .	.0295
Wicomico County . . . . .	.0320
Worcester County . . . . .	.0225
<b>Nonresidents use . . . . .</b>	<b>.0225</b>

**Filing a return instead of fourth payment.** Instead of making the fourth declaration payment on or before **January 15, 2026**, you may file and pay the balance of tax due on or before **January 31, 2026**.

### NOTE

\* **Anne Arundel Co.** The local tax rates for taxable year 2025 are as follows:  
For taxpayers with filing statuses of Single, Married Filing Separately, or Dependent, their local tax rate is as follows:

- (1) .0270 of Maryland taxable net income of \$1 through \$50,000;
- (2) .0294 of Maryland taxable net income of \$50,001 through \$400,000; and
- (3) .0320 of Maryland taxable net income of over \$400,000;

For taxpayers with filing statuses of Married Filing Jointly, Head of Household, or Qualified Surviving Spouse, their local tax rate is as follows:

- (1) .0270 of Maryland taxable net income of \$1 through \$75,000;
- (2) .0294 of Maryland taxable net income of \$75,001 through \$480,000; and
- (3) .0320 of Maryland taxable net income over \$480,000.

\*\* **Frederick Co.** The local tax rates for tax year 2025 are as follows:

For taxpayers with filing statuses of Single, Married Filing Separately, or Dependent, their local tax rate is as follows:

- (1) .0225 for taxpayers who have a taxable net income of at least \$1 and not exceeding \$25,000;
- (2) .0275 for taxpayers who have a taxable net income of at least \$25,001 and not exceeding \$50,000;
- (3) .0296 for taxpayers who have a taxable net income of at least \$50,001 and not exceeding \$150,000; or
- (4) .0320 for taxpayers who have a taxable net income of \$150,001 or more;

For taxpayers with filing statuses of Married Filing Jointly, Head of Household, or Qualified Surviving Spouse, their local tax rate is as follows:

- (1) .0225 for taxpayers who have a taxable net income of at least \$1 and not exceeding \$25,000;
- (2) .0275 for taxpayers who have a taxable net income of at least \$25,001 and not exceeding \$100,000;
- (3) .0296 for taxpayers who have a taxable net income of at least \$100,001 and not exceeding \$250,000; or
- (4) .0320 for taxpayers who have a taxable net income of \$250,001 or more.



**Farmers and fishermen.** If your estimated gross income from farming or fishing is at least two-thirds of your total estimated gross income for the year, special provisions may apply. Your 2025 declaration and full payment of the estimated tax are due on or before **January 15, 2026**. You do not have to file the declaration if you file your complete tax return (Form 502 or 505) and pay the full amount of tax due on or before **March 1, 2026**.

**Changes in income or exemptions.** Your situation may not require you to file a declaration on **April 15, 2025**. However, a large increase in income after that date may require you to file a declaration. If at any time during the year you need to amend your original declaration, simply increase or decrease the remaining payments.

**Forms and information.** Can be found by visiting [marylandtaxes.gov](http://marylandtaxes.gov), at any of the Comptroller of Maryland branch offices, or calling 410-260-7980 from Central Maryland or 1-800-MD-TAXES from elsewhere.

**Electronic filing.** You may file and pay your 2025 estimated taxes electronically by using our iFile program. There, you will have the ability to make one single estimated payment or schedule all of your payments at one time. These scheduled payments will be deducted from your bank account on the dates that you specify. Visit [marylandtaxes.gov/online-services/individuals.php](http://marylandtaxes.gov/online-services/individuals.php)

# PAYMENT VOUCHER WORKSHEET FOR ESTIMATED TAX AND EXTENSION PAYMENTS (PVW)

## ALTERNATIVE PAYMENT METHODS

For alternative methods of payment, such as a credit card, visit [marylandtaxes.gov](http://marylandtaxes.gov).

**Payment by check or money order.** Make your check or money order payable to Comptroller of Maryland. Use blue or black ink. You must include the Social Security number/Individual Taxpayer Identification Number of the taxpayer if filing individually, if filing jointly, you must include the Social Security number/Individual Taxpayer Identification Number of the primary taxpayer on the check or money order. Failure to include this information will delay the processing of your payment. **DO NOT SEND CASH.**

**File and pay your estimated tax online. Scan the above QR code with your mobile phone or tablet's QR Reader. Free readers are available at your favorite APP store.**

## EXTENSION WORKSHEET INSTRUCTIONS

### Who must file for an extension?

If you cannot complete and file your Form 502, 505, 510C or 515 by the due date, you should complete the Tax Payment Worksheet to determine if you must file for an extension. If Line 6 of the worksheet shows you owe tax, you must file Form PV and pay the full amount due by April 15, 2025, (or the 15th day of the fourth month following the close of the tax year). If the due date falls on a Saturday, Sunday or legal holiday, the return must be filed by the next business day.

**NOTE:** Filing an extension does not extend the time for paying your taxes.

**Do not file for an extension if, after completing the PVW, you find that you do not owe additional tax.** However, be aware that if an unpaid liability is disclosed when you file your return, you may owe penalty and interest charges in addition to the tax. See **"Will penalties and interest be owed?"**.

### Automatic Maryland six-month extension

If you filed a federal extension and expect to owe zero tax to Maryland we grant you an automatic six-month extension of time to file your Form 502, 505, 510C, or 515. **You are not required to file for an extension in order to obtain this automatic extension.** However, you should use Form PV to pay any tax due of forms 502, 505, and 515, but you should use Form EL102B to pay any tax due or payment with extension of Form 510C in order to avoid any late-payment penalty and interest on tax not paid by April 15, 2025.

**Note:** In the case of Form 510C, the PVW must be completed to estimate the payment.

### Requesting a Maryland extension when not requesting a federal extension:

- (1) Request your extension by telefile at 410-260-7829 from Central Maryland or 1-800-260-3664 from elsewhere; or,
- (2) Request your extension at [marylandtaxes.gov](http://marylandtaxes.gov).

**When should Form PV be mailed without a payment?**  
Never.

### When requesting an extension beyond six months:

No extension request will be granted for more than six months, except in the case of individuals who are out of the United States. Even when an individual is out of the U.S. an extension will not be granted for more than one year. An extension request for beyond six months without a payment should be filed by telefile or on our website. For more information, visit [marylandtaxes.gov](http://marylandtaxes.gov).

### When to file:

If you owe any tax, file Form PV along with your payment on or before April 15, 2025. If you are filing on a fiscal year basis, file by the regular due date of your return. If any due date falls on a Saturday, Sunday or legal holiday, the return and payment must be filed by the next business day.

### How to file:

For an extension request with payment, use electronic funds withdrawal (direct debit) from savings or checking account, or to make payment(s) by credit card, visit [marylandtaxes.gov](http://marylandtaxes.gov); otherwise, make check or money order payable to: **COMPTROLLER OF MARYLAND.**

For returns filed with payments, attach check or money order to Form PV. Make check or money order payable to Comptroller of Maryland. On your check or money order, you must include the Social Security number/Individual Taxpayer Identification Number of the taxpayer if filing individually. If filing jointly, you must include the Social Security number/Individual Taxpayer Identification Number of the primary taxpayer, tax type, and tax year on the check/money order. Failure to include this information will delay the processing of your payment.

Mail to: **Payment Processing  
PO Box 8888  
Annapolis, MD 21401-8888**

### Will penalties and interest be owed?

You will owe interest on tax not paid by the regular due date of your return. The interest will accrue until you pay the tax. Even if you had a good reason for not paying on time, you will still owe interest.

If tax and interest are not paid promptly, a penalty will be assessed on the tax.

When should I include a copy of Form PV if I am requesting an extension of time to file?

Only include Form PV with Form 502, 505, or 515 if you are filing an extension request along with a payment by check or money order. If you are making an extension payment electronically, you do not need to include Form PV. Do not include Form PV to request an extension if you are not making an extension payment.

### For assistance:

- Visit [marylandtaxes.gov](http://marylandtaxes.gov); or
- Email [TAXHELP@marylandtaxes.gov](mailto:TAXHELP@marylandtaxes.gov); or
- Contact our Taxpayer Services Division by calling 1-800-638-2937 or from Central Maryland 410-260-7980.

To file and pay your extension electronically, visit [marylandtaxes.gov/online-services/individuals.php](http://marylandtaxes.gov/online-services/individuals.php).

**PAYMENT VOUCHER WORKSHEET FOR ESTIMATED TAX AND EXTENSION PAYMENTS (PVW)**

**ESTIMATED TAX WORKSHEET**

**IMPORTANT:** Review the instructions before completing this form. If you are using this form for subsequent estimated payments and you previously have calculated the amounts you must pay for each quarter, you **do not** need to complete this worksheet. **DO NOT MAIL THIS WORKSHEET TO THE REVENUE ADMINISTRATION DIVISION.**

- 1. Total income expected in 2025 (federal adjusted gross income) . . . . . **1.** \_\_\_\_\_ . \_\_\_\_
- 2. Net modifications (See instructions.) . . . . . **2.** \_\_\_\_\_ . \_\_\_\_
- 3. Maryland adjusted gross income (Line 1, plus or minus Line 2) . . . . . **3.** \_\_\_\_\_ . \_\_\_\_
- 4. Deductions:
  - a. If standard deduction is used, see instructions.
  - b. If deductions are itemized, enter total of federal itemized deductions less state and local income taxes. . . . . **4.** \_\_\_\_\_ . \_\_\_\_
- 5. Maryland net income (Subtract Line 4 from Line 3.) . . . . . **5.** \_\_\_\_\_ . \_\_\_\_
- 6. Personal exemptions (See instructions.) . . . . . **6.** \_\_\_\_\_ . \_\_\_\_
- 7. Taxable net income (Subtract Line 6 from Line 5.) . . . . . **7.** \_\_\_\_\_ . \_\_\_\_
- 8. Maryland income tax (See instructions.) . . . . . **8.** \_\_\_\_\_ . \_\_\_\_
- 9. Personal and business income tax credits. . . . . **9.** \_\_\_\_\_ . \_\_\_\_
- 10. Subtract Line 9 from Line 8 (If less than 0, enter 0.) . . . . . **10.** \_\_\_\_\_ . \_\_\_\_
- 11. Local income tax or special nonresident income tax: Multiply Line 7 by **.0** \_\_\_\_ (See instructions.) . . . . . **11.** \_\_\_\_\_ . \_\_\_\_
- 12. Local income tax credit. . . . . **12.** \_\_\_\_\_ . \_\_\_\_
- 13. Total 2025 Maryland and local income tax (Subtract Line 12 from the sum of Lines 10 and 11.) **13.** \_\_\_\_\_ . \_\_\_\_
- 14. Maryland income tax to be withheld during the year 2025. . . . . **14.** \_\_\_\_\_ . \_\_\_\_
- 15. Total estimated tax to be paid by declaration (Subtract Line 14 from Line 13.) . . . . . **15.** \_\_\_\_\_ . \_\_\_\_
- 16. **Amount to be submitted with Form PV** (Divide Line 15 by 4.) . . . . . **16.** \_\_\_\_\_ . \_\_\_\_

**For payment by credit card, visit [marylandtaxes.gov](http://marylandtaxes.gov).**

**EXTENSION WORKSHEET**

**Line 1 - Income tax**

Enter the total amount of income tax you expect to owe. Use Form 502, 505, 510C, or 515 as a worksheet.

**Line 2 - Withholding**

Enter the amount of Maryland income tax withheld from your wages for the tax year.

**Line 3 - Estimated income tax payments**

Enter the total amount of Maryland estimated payments you paid with Form PV for the tax year. Include any 2023 overpayment credited to your 2024 tax and any amount paid on your behalf with Form MW506NRS.

**Line 4 - Estimated allowable credits**

Enter allowable tax credits.

**Line 5 - Total payments and credits**

Add Lines 2 through 4 and enter the total on Line 5.

**Line 6 - Tax due**

Subtract Line 5 from Line 1. Enter the result on Line 6. This is your tax due. If it is \$1 or more, file this form and attach your payment. If the tax due is less than \$1, stop. No payment is required.

**Line 7 - Amount to be submitted with Form PV.**

- 1. Income tax you expect to owe. . . . . **1.** \_\_\_\_\_ . \_\_\_\_
- 2. Maryland income tax withheld . . . . . **2.** \_\_\_\_\_ . \_\_\_\_
- 3. Maryland estimated payments and amount credited from 2023 . . . . . **3.** \_\_\_\_\_ . \_\_\_\_
- 4. Allowable tax credits . . . . . **4.** \_\_\_\_\_ . \_\_\_\_
- 5. Total payments and credits. Add Lines 2 through 4. . . . . **5.** \_\_\_\_\_ . \_\_\_\_
- 6. Tax due - Subtract Line 5 from Line 1 . . . . . **6.** \_\_\_\_\_ . \_\_\_\_
- 7. **Amount to be submitted with Form PV.** . . . . . **7.** \_\_\_\_\_ . \_\_\_\_

**If filing and paying electronically or by credit card, do not submit Form PV.**



# FREE TAX FILING FOR MARYLANDERS

## FILE DIRECTLY WITH THE IRS AND MARYLAND AT NO COST

A FACT SHEET  
ABOUT TAXES

**Direct File** is the new online tax filing service from the **Comptroller of Maryland** and the **Internal Revenue Service (IRS)** which allows eligible taxpayers to prepare and electronically file their tax returns online, for free, directly with the government. There are no hidden fees or additional charges.

Beginning with the 2025 tax season, Marylanders will be able to use Direct File to file their state and federal taxes online for free. Eligible, full-time Maryland residents will be able to seamlessly file their state returns following completion of their federal return in Direct File.



Scan for more the most up-to-date information on Maryland and Direct File

[www.marylandtaxes.gov/directfile](http://www.marylandtaxes.gov/directfile)

### Who can use Direct File?

Beginning in the 2025 Tax Season, full-time Maryland residents filing simple tax returns are eligible. Consider using Direct File if you will be reporting wages from the following sources:

- Income from your employer (W-2)
- Social Security income (SSA-1099)
- Unemployment compensation (1099-G)
- Interest Income (1099-INT)
- Pension and annuity income (excluding IRAs) (1099-R)

### How to determine eligibility

At the beginning of tax season 2025, visit [directfile.irs.gov](http://directfile.irs.gov) to check your eligibility. Taxpayers who are not eligible will be connected to alternative filing options.

Both tax filers with an Individual Taxpayer Identification Number (ITIN) who have previously filed taxes and tax filers with a Social Security Number (SSN) can participate regardless of previously filing taxes.

*In 2025, filing your taxes can be as easy as these four steps...*

Step

1

Determine your eligibility at [directfile.irs.gov](http://directfile.irs.gov).



Step

2

Complete your federal tax return.

Step

3

Answer a few more questions to complete your state return.

Step

4

File your federal and state tax returns for free!

**Simple, secure, and always free.**

This FACT SHEET is courtesy of The Comptroller of Maryland.  
For more information visit [www.marylandtaxes.gov](http://www.marylandtaxes.gov)



## VERIFY YOUR TAX PREPARER

If you use a paid tax preparer in Maryland, other than a CPA, Enrolled Agent or attorney, make sure the preparer is registered with the Maryland Board of Individual Tax Preparers. For information about blocked Tax Preparers visit: [marylandtaxes.gov](http://marylandtaxes.gov)

- Check the REGISTRATION SEARCH on the Maryland Department of Labor at: [dllr.state.md.us/license/taxprep](http://dllr.state.md.us/license/taxprep)
- Check the LICENSE SEARCH for CPAs on the Maryland Department of Labor at: [dllr.state.md.us/license/cpa/](http://dllr.state.md.us/license/cpa/)
- Check the ACTIVE STATUS for attorneys on the Maryland Courts at: [mdcourts.gov/lawyers/attylist.html](http://mdcourts.gov/lawyers/attylist.html)

## GET YOUR 1099-G ELECTRONICALLY

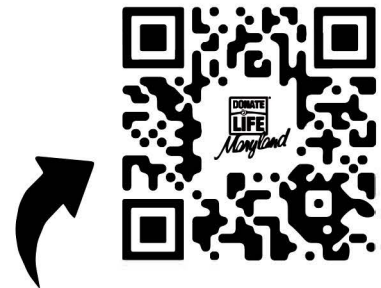
Visit [marylandtaxes.gov](http://marylandtaxes.gov) to sign up to receive your 1099-G electronically. Once registered, you can view and print your 1099-G from our secure website [marylandtaxes.gov](http://marylandtaxes.gov).

# DEATH and TAXES

*Life*

*Give the gift of life!*

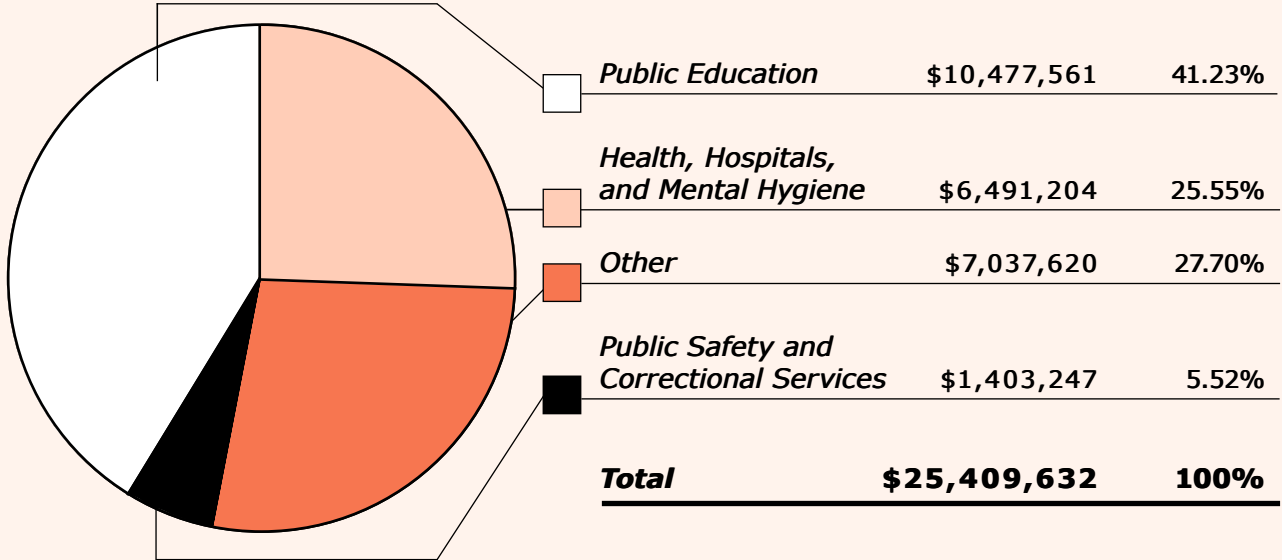
Save up to 8 lives by registering to be an organ donor  
using the QR code below



Register.DonateLifeMaryland.org

# State of Maryland General Fund Expenditures

For Fiscal Year Ending June 30, 2024 - Expressed in Thousands



## Maryland ABLE Tax Benefits

The following subtraction is only available for contributions to a Maryland ABLE account and does not apply to an account with any other state ABLE program (e.g. an ABLEnow account, the Virginia ABLE program).



Did you know that Maryland taxpayers may be eligible for a State income subtraction if they open a new OR contribute to an existing Maryland ABLE account?

### Who may be eligible for income subtractions?

The account holder and family/friends who contribute to an existing account

Subtractions up to \$2,500 for each contributor to a Maryland ABLE account. \* Subtractions apply to Maryland taxable income for your contributions in that tax year.

Each ABLE account is limited to a total annual contribution of \$18,000 from all contributors.

A beneficiary may qualify to contribute the lesser of their earnings up to an additional \$14,580 for 2024 so long as they or their employer did not contribute to any retirement plan for the beneficiary within the taxable year.

ACCOUNT HOLDER	ACCOUNT CONTRIBUTORS	
\$2,500	\$2,500	\$2,500
\$2,500	\$5,000	\$2,500

**\$5,000** combined annual income subtraction.

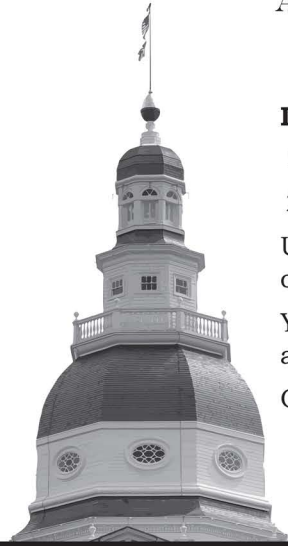
\* Based on the example of a beneficiary, single parent, family, or friend contributing to the ABLE plan.  
 \*\* \* Parents filing separately can each claim up to \$2,500 per ABLE account, and claim up to \$5,000 per ABLE account if filing jointly.

Visit [marylandable.org](http://marylandable.org) for complete details.

Please carefully read the Plan Disclosure Statement, available online, which describes the investment objectives, risks, expenses, and other important information that you should consider before you invest in a Maryland ABLE account. Also if you or the ABLE account beneficiary live outside of Maryland, you should consider before investing whether your state or your beneficiary's state offers state tax or other benefits for investing in its ABLE plan. Tax benefits may be conditioned on meeting certain requirements, such as residency, purpose for or timing of distributions, or other factors, as applicable. As with all State and Federal tax matters, please consult with your tax advisor.

# FAIR CAMPAIGN FINANCING FUND

A GOVERNMENT OF THE PEOPLE, BY PEOPLE  
AND FOR THE PEOPLE STARTS HERE.



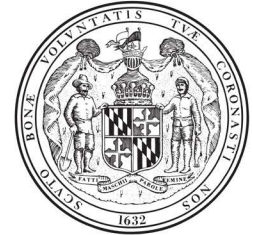
**It is easy to participate in our democracy:**

1. Donate to the Fair Campaign Financing Fund when you file your taxes.
2. Donations of any dollar amount can be made.

Use Line 38 on Form 502 or Line 41 on Form 505 or Line 25 on Form 504.

Your contribution will be deducted from your tax refund or added to your tax payment.





Only for gubernatorial campaigns.



## HOW TO MAXIMIZE YOUR Maryland College Investment Plan Tax Benefits



Parent 1 opens a Maryland College Investment Plan account for a single beneficiary and Parent 2 makes an additional contribution to the account.

ELIGIBILITY		Estimated Tax Saving		
Each family member who opens a new account or contributes to an existing account may be eligible for the income subtraction.	 PARENT 1 Account Owner	+	 PARENT 2 Account Contributor	
CONTRIBUTIONS		\$190* x 2		
Contribute to maximize the income subtraction.	\$2,500	\$2,500		
SUBTRACTIONS		\$380		
Subtract up to \$2,500 per year for each beneficiary in a College Investment Plan. Subtractions apply to Maryland taxable income for the parent's contributions in that tax year.	<b>\$5,000</b> COMBINED ANNUAL INCOME SUBTRACTION**		<b>TOTAL STATE AND LOCAL TAX SAVINGS</b> on \$5,000 subtraction	

*\*Note that this is a hypothetical scenario assuming a 7.6% State and local tax rate with no federal deduction. The amount of savings from your State income subtraction may vary. \*\*Account owners and contributors can each subtract contributions regardless of their marital status or tax filing status (individual or joint). A contributor need not be a parent or family member of the beneficiary to be eligible for the income subtraction.*

*The Maryland Senator Edward J. Kasemeyer College Investment Plan Disclosure Statement provides investment objectives, risks, expenses and costs, fees, and other information you should read and consider carefully before investing. If you or your beneficiary live outside of Maryland, you should compare Maryland 529 to any college savings program offered by your home state or your beneficiary's home state, which may offer state tax or other state benefits such as financial aid, scholarship funds, and protection from creditors that are only available for investments in such state's 529 plan. Tax benefits may be conditioned on meeting certain requirements, such as residency purpose for or timing of distributions, or other factors, as applicable. If you receive a State contribution for any account in a given year, you are not eligible in that year for the income subtraction on your State taxes for contributions that you made to that or any other College Investment Plan account. You should consult with a tax or legal professional for additional information. T. Rowe Price Investment Services, Inc., Distributor/Underwriter of the Maryland Senator Edward J. Kasemeyer College Investment Plan.*

## MARYLAND College Investment Plan *Maryland529*



Did you know that Maryland taxpayers may be eligible for a **STATE INCOME SUBTRACTION** if they open a new OR contribute to an existing Maryland College Investment Plan account?



Maryland taxpayers can receive a maximum **\$2,500** subtraction from their State adjusted gross income annually per beneficiary for contributions to the Investment Plan. To take advantage of this Maryland income subtraction for a particular year, you must make your contribution by **DECEMBER 31** of that year.

For more information about the tax advantages of the Maryland College Investment Plan, visit **Maryland529.com**

# STATE DEPARTMENT OF ASSESSMENTS AND TAXATION

## INFORMATION REGARDING PROPERTY TAX CREDITS AND EXEMPTIONS

Under Maryland law, you may be eligible for a substantial credit on the property tax bill issued on your home, based upon your gross household income. This program is available to homeowners of all ages and the credit is calculated solely on the basis of gross income. The application form is not provided in this income tax booklet because the credits are issued as a deduction from the homeowner's July property tax bill. The property tax credit application forms are processed separately by the State Department of Assessments and Taxation.

Use the chart printed below to see if it would be worthwhile for you to submit a Homeowners' Tax Credit application. If the actual property taxes on your home (based on no more than \$300,000 of assessed value) exceed the "Tax Limit" amount shown on the table below for your household income level, you may be eligible for a credit and are urged to file an application. The table is printed for illustrative purposes, and therefore, the income amounts are listed in increments of \$1,000. For purposes of this program, the applicant must report total income, which means the combined gross household income before any deductions are taken. Nontaxable income, such as Social Security, Railroad Retirement, or Veterans' benefits, also must be reported as income for the tax credit program.

### 2024 COMBINED GROSS HOUSEHOLD INCOME

BEFORE DEDUCTIONS	TAX LIMIT	BEFORE DEDUCTIONS	TAX LIMIT	BEFORE DEDUCTIONS	TAX LIMIT
\$0 - \$8,000	\$ 0	17,000	510	26,000	1,320
9,000	40	18,000	600	27,000	1,410
10,000	80	19,000	690	28,000	1,500
11,000	120	20,000	780	29,000	1,590
12,000	160	21,000	870	30,000	1,680
13,000	225	22,000	960	and up to a maximum	*
14,000	290	23,000	1,050	of \$60,000	
15,000	355	24,000	1,140		
16,000	420	25,000	1,230		

\* For each additional \$1,000 of Income add \$90 to \$1,680 to find the amount that your tax must exceed.

If you think you might qualify on the basis of your household income, there are certain other legal requirements which you must meet. Due to space restrictions, all of the other special limitations cannot be listed in this notice. The purpose of this notice is simply to advise you of the availability of the program and to suggest that you inquire further if you think you qualify on the basis of the income chart provided above. **To obtain a Homeowners' Tax Credit application form or to receive further information about your eligibility for the program, you should telephone 410-767-4433 in the Baltimore metropolitan area or 1-800-944-7403 (toll free) for those living elsewhere in Maryland.** Applications can also be found on the SDAT website at [dat.maryland.gov](http://dat.maryland.gov). The deadline for filing a Homeowners' Tax Credit application is generally October 1, 2025.

### RENTERS' TAX CREDIT PROGRAM

The State of Maryland also makes available a Renters' Tax Credit of up to \$1000 a year for renters age 60 and over or those 100% disabled if they qualify on the basis of income. Renters under age 60 who have a dependent child may be eligible for a credit if certain separate income requirements are met. **To obtain a Renters' Tax Credit application form or to receive further information about the program, you may telephone 410-767-4433 in the Baltimore metropolitan area or 1-800-944-7403 (toll free) for those living elsewhere in Maryland.** Applications can also be found on the SDAT website at [dat.maryland.gov](http://dat.maryland.gov). The filing deadline for the Renter's Program is October 1, 2025.

### REAL PROPERTY TAX EXEMPTIONS FOR 100% DISABLED VETERANS AND BLIND PERSONS

There is a complete exemption from real property taxes on the dwelling house owned by disabled veterans with a 100% service connected permanent disability or by their surviving spouses. The State also allows an exemption on the first \$15,000 of valuation on the dwelling house owned by legally blind persons.

**For additional information regarding property tax credits and exemptions, visit the State Department of Assessments and Taxation website at [dat.maryland.gov](http://dat.maryland.gov).**

Comptroller of Maryland  
Revenue Administration Division  
110 Carroll Street  
Annapolis, MD 21411-0001

PRSR STD  
U.S. POSTAGE  
**Paid**  
COMPTROLLER OF  
MARYLAND  
REVENUE ADMINISTRATION

## TAX INFORMATION AND ASSISTANCE

Visit [marylandtaxes.gov](http://marylandtaxes.gov) or call 1-800-638-2937 or from Central Maryland 410-260-7980

### SCHEDULE AN APPOINTMENT ONLY

Free tax assistance is available. Schedule your virtual or in-person appointment by visiting the Comptroller's website at [marylandtaxes.gov](http://marylandtaxes.gov). All appointments are available, Monday- Friday, 8:30 a.m. – 4:30 p.m. except for State Holidays. Click the Locations tab and scroll down to make your virtual or in-person appointment.

### SPECIAL ASSISTANCE

Hearing impaired individuals may call:  
Maryland Relay Service (MRS) ..... 711  
Larger format tax forms ..... 410-260-7951  
ADA accommodations for Walk-in Service:  
from Central Maryland ..... 410-260-7980  
from elsewhere ..... 800-638-2937

### TELEPHONE SERVICE

Telephone service is available 8:30 a.m. until 4:30 p.m., Monday through Friday. The Comptroller of Maryland offers extended hours for telephone assistance from February 1 - April 15, 2025. During this period, telephone assistance is available from 8:30 a.m. until 6:00 p.m., Monday through Friday except for State Holidays.

### EMAIL SERVICE

Email to: [taxhelp@marylandtaxes.gov](mailto:taxhelp@marylandtaxes.gov). Include your name, address and the last four digits of your Social Security Number in your email message. This will help us generate a quick response to your inquiry.

### REFUND INFORMATION

Central Maryland ..... 410-260-7701  
Elsewhere ..... 1-800-218-8160

### MAILING YOUR RETURN

For returns filed with payments, mail your completed return to:

**Comptroller of Maryland  
Payment Processing  
PO Box 8888  
Annapolis, MD 21401-8888**

For returns filed without payments, mail your completed return to:

**Comptroller of Maryland  
Revenue Administration Division  
110 Carroll Street  
Annapolis, MD 21411-0001**

Sending your return by certified mail will not result in special handling and may delay your refund.

## BRANCH OFFICES

**Annapolis**  
60 West St., Ste. 102  
Annapolis, MD 21404-2434

**Baltimore**  
7 St. Paul Street  
Ground Floor  
Baltimore, MD 21202

**Cumberland**  
3 Pershing St., Ste. 101  
Cumberland, MD 21502-3042

**Elkton**  
Upper Chesapeake Corporate Center  
103 Chesapeake Blvd., Ste. D  
Elkton, MD 21921-6313

**Frederick**  
Courthouse/Multiservice Center  
100 W. Patrick St. Room 2603  
Frederick, MD 21701-5646

**Greenbelt**  
6401 Golden Triangle Dr., Ste. 100  
Greenbelt, MD 20770-3201

**Hagerstown**  
Crystal Building  
1850 Dual Hwy., Ste. 201  
Hagerstown, MD 21740-6686

**Salisbury**  
Sea Gull Square  
1306 South Salisbury Blvd., Ste. 182  
Salisbury, MD 21801-6846

**Towson**  
Hampton Plaza  
300 East Joppa Rd., Ste. PL 1A  
Towson, MD 21286-3020

**Waldorf**  
1036 St. Nicholas Dr., Ste. 202  
Waldorf, MD 20603-4760

**Wheaton**  
Westfield Wheaton South Building  
11002 Veirs Mill Road, Ste. 408  
Wheaton, MD 20902-5919

**DUE DATE: TUESDAY, APRIL 15, 2025**