

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

- 1. Maryland tax (the sum of lines 21 through 21b from Form 502) ..... 1. 0.
- 2. Federal earned income credit 312. X 50% (.50) Enter this amount here  
and on Line 22 of Form 502 ..... 2. 0.
- 3. Subtract Line 2 from Line 1. If less than zero, enter zero ..... 3. 0.

If line 3 is greater than zero (0), you may qualify for the Poverty Level Credit.

If line 3 is zero (0), you may qualify for the Refundable Earned Income Credit.

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

- 1. Maryland tax (the sum of lines 21 through 21b from Form 502) ..... 1. 0.
- 2. Enter your federal earned income credit here and on Line 22 of Form 502 ..... 2. 312.
- 3. If Line 1 is greater than or equal to Line 2, then subtract Line 2 from Line 1 and enter here 3. 0.
- 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. 312.

If line 3 is greater than zero (0), you may qualify for the Poverty Level 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)

- Federal earned income credit ..... 0.
- 1. ENTER your federal earned income credit x 45% (.45)  
(Part-year residents see Instruction 26(o)) ..... 0.
- 2. Maryland tax (the sum of lines 21 through 21b from Form 502) ..... 0.

3. Subtract Line 2 from Line 1. If less than zero (0), enter zero (0).

This is your refundable earned income credit .....

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0.

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If Line 3 is greater than zero (0), enter the amount on line 44 of Form 502.

0.