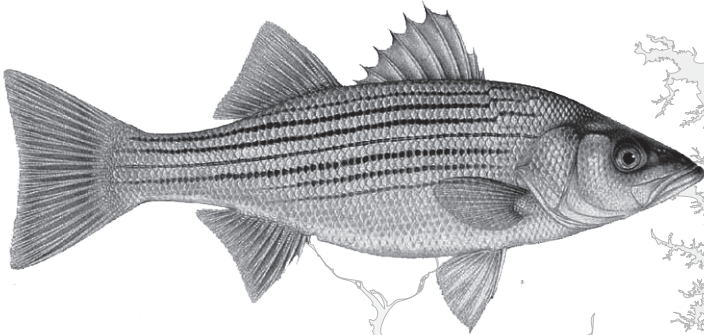


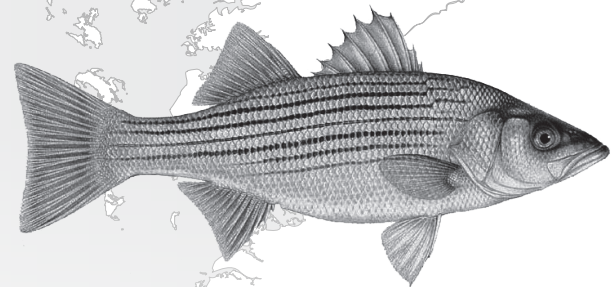
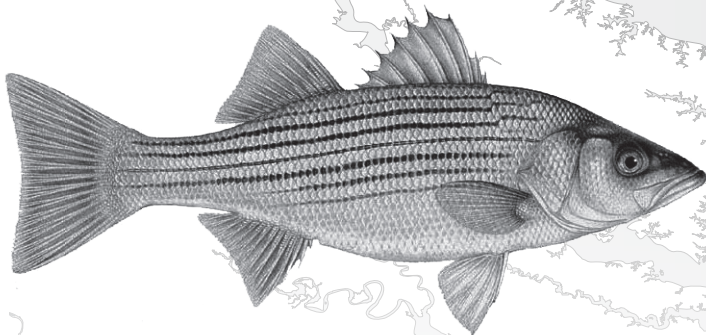
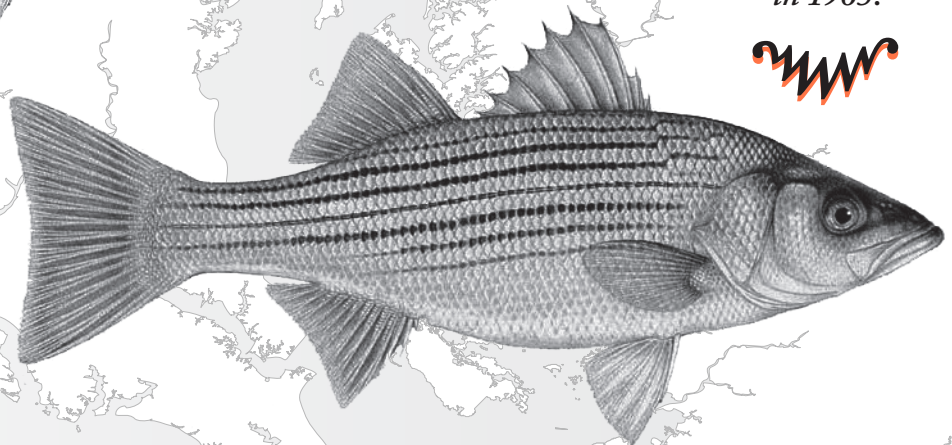
MARYLAND

2021 STATE & LOCAL TAX FORMS & INSTRUCTIONS

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



*The Rockfish
(Striped Bass) was
named the official fish of
the State of Maryland
in 1965.*



COMPTROLLER
of MARYLAND

Serving the People

Peter Franchot, Comptroller



Scan to check your refund
status after filing.

A MESSAGE FROM COMPTROLLER PETER FRANCHOT



Dear Maryland Taxpayers:

Since I took office as Maryland's Comptroller in 2007, our agency has become a national model for efficiency, effectiveness and customer service. We continue to deliver first-class customer service while tackling emerging threats such as tax fraud and identity theft.

In the year 2021, Maryland turned a corner in the fight against the COVID-19 pandemic. Vaccinations not only protect us from the deadly virus but offer hope for a return to normalcy. From a fiscal standpoint, fortunately, Maryland's strong economic base allowed us to weather the storm while building toward recovery.

Through it all, our 1,100-person agency remains committed to our core mission: being respectful and responsive while getting results for Maryland taxpayers, both virtually and in-person.

Last year, we disbursed \$3 billion in tax refunds – most in less than three business days.

Our agency's state-of-the-art fraud detection system has been widely lauded and combined with the investigative and prosecutorial powers granted to my office via the 2017 Taxpayer Protection Act, we are keeping Marylanders safe from criminals engaging in identity theft and tax fraud. Since 2007, our office has suspended the processing of tax returns from more than 230 preparers at 250 locations. In total, during my tenure, more than 130,000 fraudulent returns worth over \$240 million have been blocked.

While we stress the importance of consistency and predictability in the tax code, small changes occur each year due to legislation passed by your delegates and senators serving in the Maryland General Assembly.

Below are a few bills that became law following the 2021 General Assembly session:

- SB218 authorizes an expansion of the Earned Income Tax Credit to Individual Taxpayer Identification Number (ITIN) filers for tax years 2020, 2021 and 2022.
- SB496 (The Relief Act) authorizes eligible federal EITC filers an increase to 45 percent of their refund for tax years 2020, 2021 and 2022.
- SB496 (The Relief Act) allows an unemployment compensation income subtraction for single, married filing separately, and dependent filers with a federal adjusted gross income (FAGI) of less than \$75,000; or head of household, joint filers, or surviving spouse with a FAGI of less than \$100,00 for tax years 2020, and 2021.
- SB496 (The Relief Act) allows an income subtraction for filers that received a state economic impact payment for tax year 2021.
- HB1178 allows a subtraction modification of up to \$5,000 in contributions to a first-time home buyer savings account.

The Relief Act provided a necessary salve for many taxpayers struggling through the uncertainty of the pandemic economy. Combined with federal relief, this vital infusion of cash helped bridge the gap for many families, while also jump starting the state's economic recovery.

If you have questions about these changes in tax laws or anything else regarding your returns, do not hesitate to call my office at 1-800-MD-TAXES or email us at taxhelp@marylandtaxes.gov.

As we begin the 2022 Tax Filing Season with these changes in effect, our agency will continue to provide the level of service that you expect and deserve. As always, I will continue to promote policies that benefit the long-term fiscal health of the State of Maryland.

Sincerely,

A handwritten signature in black ink that reads "Peter Franchot". The signature is written in a cursive, flowing style.

Peter Franchot
Comptroller

TABLE OF CONTENTS

Filing Information	ii
Assembling your return	iii
Five Fast FAQs	iii

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	2
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.	12
15. Figure your Maryland Adjusted Gross Income	12
16. Figure your Maryland taxable net income	12
17. Figure your Maryland tax.	13
18. Earned income credit, poverty level credit, credits for individuals and business tax credits	13
19. Local income tax and local credits	16
20. Total Maryland tax, local tax and contributions	16
21. Taxes paid and refundable credits.	17
22. Overpayment or balance due.	18
23. Telephone numbers, code number, signatures and attachments.	19
24. Electronic filing, mailing and payment instructions, deadlines and extension.	20
25. Fiscal year.	21
26. Special instructions for part-year residents.	21
27. Filing return of deceased taxpayer	22
28. Amended returns	22
29. Special instructions for military taxpayers	23

• Tax Tables. 25-31

Forms and other information included in this booklet:

- Form 502
- Form PV
- Form 502B
- Form 502R
- Form 502SU
- Form 502UP
- Privacy act information
- Maryland Payment Voucher Worksheet (PVW) for Estimated Tax and Extension Payments
- State Department of Assessments and Taxation Information

NEW FOR 2021

New Subtraction Modifications: There are two subtraction modifications that have been updated and four new subtraction modifications. For more information, see Instruction 13 (Line 13., Code Letters va., ss., ww., xx., yy., and zz.).

New Addition Modifications: There are two new addition modifications. See Instructions 12 (Line 5., Code Letters r. and s.).

Tax Credits: There are no new tax credits.

Refundable Tax Credits: There is one new refundable tax credit. See Instruction 21.

House Bill 7, Acts of 2021: This bill alters the existing venison donation income tax credit by extending eligibility to certain donations made to the Montgomery County Deer Donation Program.

Senate Bill 19, Acts of 2021: This bill alters certain eligibility requirements and reduces the percentage value of the Biotechnology Investment Incentive Tax Credit.

Senate Bill 102/House Bill 1252, Acts of 2021: This bill alters the number of training hours required to qualify for the physician and nurse practitioner preceptor income tax credit and extends the tax credit to physician assistant preceptors.

Senate Bill 186, Acts of 2021: This bill establishes an enhanced job creation tax credit for the hiring of a qualified veteran and extends program eligibility to small businesses who hire a qualified veteran. The bill also repeals the Hire Our Veterans Tax Credit.

Senate Bill 196, Acts of 2021: This bill alters the existing Research and Development Tax Credit Program by eliminating the basic credit, limiting the maximum value of the tax credit, and defining net book assets for the purpose of determining small business eligibility.

House Bill 10/Senate Bill 48, Acts of 2021: This bill increases, from \$7,500 to \$10,000, the amount of the maximum subtraction modification for certain expenses paid or incurred by an individual that are attributable to the individual's donation of an organ. The bill also alters the definition of "qualified expenses" to include unreimbursed child or elder care expenses, as well as unreimbursed medication expenses.

House Bill 1178, Acts of 2021: This bill allows a subtraction modification for contributions to a first-time homebuyer savings account and certain earnings on the account. The subtraction includes up to \$5,000 of the amount contributed by an account holder to a first-time homebuyer savings account, as well as any earnings, including interest. If an individual withdraws funds from such account for a purpose other than eligible costs for the purchase of a home, the funds will be taxed as ordinary income and the account holder will be subject to a 10% penalty.

House Bill 711/Senate Bill 622, Acts of 2021: This bill allows a subtraction modification of up to \$1,000 for certain qualifying diaper, hygiene products, or monetary donations to diaper banks or other qualified charitable entities by taxpayers in a given calendar year.

Senate Bill 885, Acts of 2021, Acts of 2021: This bill creates a refundable income tax credit for 20% of rehabilitation and new construction costs for a qualifying catalytic revitalization project. A qualifying catalytic revitalization project is defined as a substantial renovation of a property formerly owned by the state or federal government that was previously used as a college, K-12 school, hospital, mental health facility, or military facility.

House Bill 1279/Senate Bill 778, Acts of 2021: This bill changes the existing Regional Institution Strategic Enterprise (RISE) Zone Program by establishing a rental assistance program, establishing a Regional Institution Strategic Enterprise Fund, enhancing biotechnology investment incentive and cyber security investment incentive tax credits, limiting the zone size, and limiting existing income and property tax credits to businesses that are located in a RISE zone before January 1, 2023.

GETTING HELP

- **Tax Forms, Tax Tips, Brochures and Instructions:** These are available online at www.marylandtaxes.gov and branch offices of the Comptroller (see back cover). For forms only, call 410-260-7951.
- **Telephone:** February 1 - April 15, 2022, 8:30 a.m. until 7:00 p.m., Monday through Friday, call 1-800-MDTAXES (1-800-638-2937) or from Central Maryland 410-260-7980.
- **Email:** Contact taxhelp@marylandtaxes.gov.
- **Extensions:** To telefile an extension, call 410-260-7829; to file an extension online, visit www.marylandtaxes.gov.

RECEIVING YOUR REFUND

- **Direct Deposit:** To have your refund deposited to your bank or other financial account, enter your account number, routing numbers, and the name(s) as it appears on the bank account at the bottom of your return.
- **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 www.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.
- **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.
- **IRS Free File:** Free Internet filing is available for federal income tax returns; some income limitations may apply. Visit www.irs.gov for eligibility. Fees for state tax returns also may apply; however, you may always return to www.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, 2021, 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.
- **Bar Codes:** Do not staple or destroy the bar code.

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, 2021. Visit www.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 www.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. Code Section 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 Benefit Exchange (see Instruction 3).

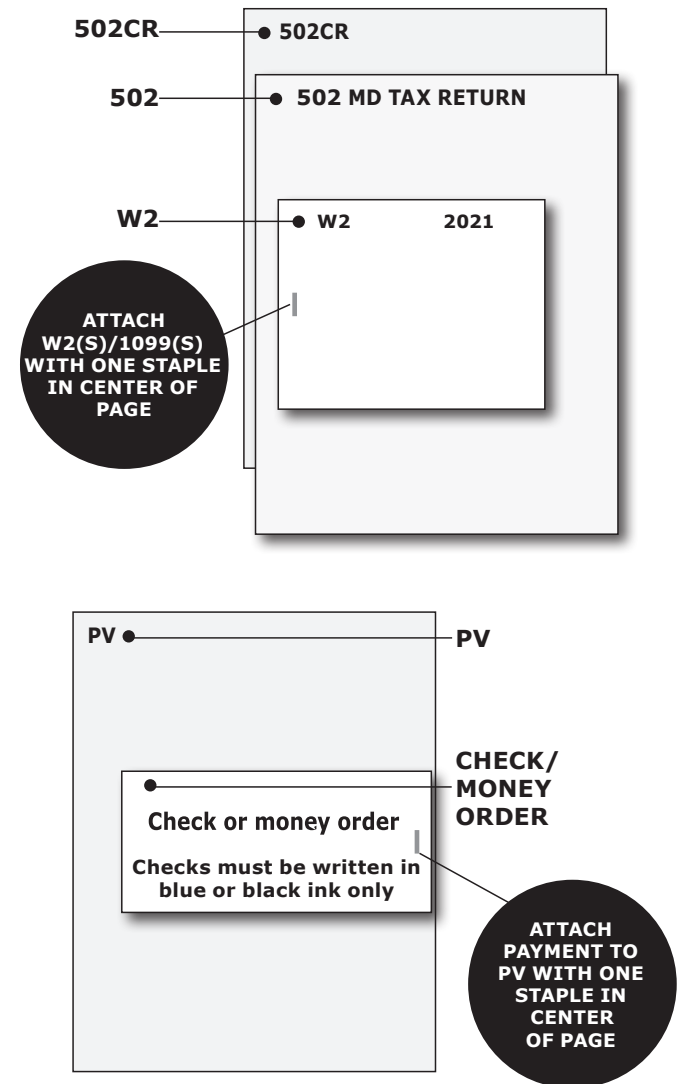
WHAT YOU SHOULD SEND

- Your **original**, completed Maryland income tax return (Form 502) and Dependent 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 1/2" 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 on the check or money order.
- 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 bar code 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 Correctional Officer, Law Enforcement Officer, or Fire, Rescue, or Emergency Services Personnel 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 www.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 Form 502 is capped at \$10,000.00 or \$5,000 if married filing separately plus 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.



Bring Back Chesapeake Bay Wildlife Habitat!

Donate to the **Chesapeake and Endangered Species Fund** on your Maryland State Income Tax Form

You aren't just helping to protect the Chesapeake Bay and the creatures calling it home, you are investing in your own community; helping to plant trees, remove trash, and give students first-hand experiences outside of the classroom.

Donations are split evenly between the non-profit Chesapeake Bay Trust and the Wildlife and Heritage Division of the Department of Natural Resources.



The Trust has been rated a 4-star charity by Charity Navigator for over 20 years, with 90 cents for every dollar going to project funding. For more information about the Chesapeake Bay Trust and how your donation is used visit www.cbtrust.org



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 dda.health.maryland.gov.

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



DUE DATE

Your return is due by April 15, 2022. 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 www.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 may 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 appropriated for that method.

Free internet filing is available for Maryland income tax returns. Visit www.marylandtaxes.gov/online-services/individuals.php
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 it has been approved for use. For additional information or to see a list of Approved Software Vendors for Maryland Substitute Tax Forms, visit www.marylandtaxes.gov.

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. The penalties include 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 directed to enter liens against the salary, wages or property of delinquent taxpayers.

MINIMUM FILING LEVELS TABLES

TABLE 1 MINIMUM FILING LEVELS FOR TAXPAYERS UNDER 65	TABLE 2 MINIMUM FILING LEVELS FOR TAXPAYERS 65 OR OVER
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 widow(er)	Head of Household, age 65 or over
	Qualifying widow(er), age 65 or over

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 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.

IF YOU ARE NOT REQUIRED TO FILE A MARYLAND RETURN BUT HAD MARYLAND TAXES WITHHELD

To get a refund of Maryland income taxes withheld, 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.

Sign the form and attach withholding statements (all W-2 and 1099 forms) showing Maryland and local tax withheld equal to the withholding you are claiming. Your form is then complete.

2 USE OF FEDERAL RETURN.

First complete your 2021 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 www.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 the Maryland Health Benefit Exchange ("the Exchange") determine whether an individual may be eligible for insurance affordability programs, such as no-cost or low-cost minimum essential health care coverage. The Exchange is the agency that regulates Maryland Health Connection.

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 the Exchange 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 the 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 the Exchange:

- Name, SSN, and date of birth of each uninsured individual;
- Your current mailing address, email address and phone

number;

- Number of uninsured individuals in your household identified on your return;
- Blindness status; and
- Your federal adjusted gross income amount from Line 1.

Information shared with the Exchange 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 the Exchange's website at www.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 Social Security Number in the space provided. You must enter each SSN legibly because we validate each number. If the SSN is not correct and legible, it will affect the processing of your return. Your name must match the name on your current social security card to ensure you get credit for your personal exemption. If not, contact SSA at 800-772-1213 or visit www.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 or your spouse or dependent(s) do not have a SSN and you are not eligible to get a SSN, **you must apply for an Individual Tax Identification Number (ITIN) with the IRS and you should wait until you have received it before you file; and enter it wherever your SSN 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 his or her 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, 2021, 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 2021.

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.

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.

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
ALLEGANY COUNTY 0100	Town of Manchester . . . 0702	GARRETT COUNTY. . . 1200	Town of Oakmont. 1619	ST. MARY'S COUNTY 1900
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	SOMERSET COUNTY 2000
Bowling Green. 0115	Town of Sykesville . . . 0705	Town of Friendsville . . . 1204	Town of Somerset 1610	City of Crisfield 2001
Cresaptown. 0108	City of Taneytown 0706	Town of Grantsville. . . . 1205	City of Takoma Park . . . 1611	Town of Princess Anne . 2002
City of Cumberland . . . 0102	Town of Union Bridge . . 0707	Town of Kitchmiller. . . . 1206	Town of Washington Grove 1612	TALBOT COUNTY 2100
Ellerslie. 0113	City of Westminster . . . 0709	Town of Loch Lynn Heights 1207	PRINCE GEORGE'S COUNTY 1700	Town of Easton 2101
City of Frostburg 0103	CECIL COUNTY 0800	Town of Mountain Lake Park 1208	Town of Berwyn Heights 1701	Town of Oxford 2102
LaVale 0110	Town of Cecilton. 0801	Town of Oakland 1209	Town of Bladensburg . . 1702	Town of Queen Anne. . . 2105
Town of Lonaconing . . . 0104	Town of Charlestown . . 0802	HARFORD COUNTY . . 1300	City of Bowie. 1704	Town of St. Michaels. . . 2103
Town of Luke. 0105	Town of Chesapeake City 0803	City of Aberdeen 1301	Town of Brentwood. . . . 1705	Town of Trappe 2104
McCoole 0114	Town of Elkton. 0804	Town of Bel Air 1302	Town of Capitol Heights 1706	WASHINGTON COUNTY 2200
Town of Midland 0106	Town of North East. . . . 0805	City of Havre de Grace . 1303	Town of Cheverly 1707	Town of Boonsboro. . . . 2201
Mt. Savage 0111	Town of Perryville. . . . 0806	HOWARD COUNTY. . . 1400	Town of College Park . . 1725	Town of Clearspring . . . 2202
Potomac Park 0109	Town of Port Deposit. . . 0807	(No incorporated cities or towns)	City of Colmar Manor . 1708	Town of Funkstown. . . . 2203
Town of Westernport . . 0107	Town of Rising Sun. . . . 0808	KENT COUNTY. 1500	Town of Cottage City . . 1709	City of Hagerstown. . . . 2204
ANNE ARUNDEL COUNTY 0200	CHARLES COUNTY 0900	Town of Betterton 1501	City of District Heights . 1710	Town of Hancock 2205
City of Annapolis 0201	Town of Indian Head. . . 0901	Town of Chestertown . . 1502	Town of Eagle Harbor . . 1711	Town of Keedysville . . . 2206
Town of Highland Beach 0203	Town of La Plata. 0902	Town of Galena 1503	Town of Edmonston . . . 1712	Town of Sharpsburg . . . 2207
BALTIMORE COUNTY 0300	Port Tobacco Village . . . 0903	Town of Millington 1504	Town of Fairmount Heights 1713	Town of Smithsburg . . . 2208
(No incorporated cities or towns)	DORCHESTER COUNTY 1000	Town of Rock Hall. 1505	Town of Forest Heights 1728	Town of Williamsport . . 2209
BALTIMORE CITY . . . 0400	Town of Brookview 1008	MONTGOMERY COUNTY 1600	City of Glenarden 1730	WICOMICO COUNTY 2300
CALVERT COUNTY 0500	City of Cambridge 1001	Town of Barnesville . . . 1601	City of Greenbelt 1714	Town of Delmar 2301
Town of Chesapeake Beach 0501	Town of Church Creek. . 1002	Town of Brookeville . . . 1602	Town of Hyattsville. . . . 1715	City of Fruitland 2308
Town of North Beach . . 0502	Town of East New Market. 1003	Town of Chevy Chase . . 1615	Town of Landover Hills . 1726	Town of Hebron 2302
CAROLINE COUNTY 0600	Town of Eldorado 1007	Section 3 of the Village of Chevy Chase . . . 1614	City of Laurel. 1716	Town of Maryland Springs 2303
Town of Denton 0602	Town of Galestown 1009	Section 5 of the Village of Chevy Chase . . . 1616	Town of Morningside. . . 1727	Town of Pittsville 2307
Town of Federalsburg . . 0603	Town of Hurlock 1004	Town of Chevy Chase View 1617	City of Mt. Rainier 1717	City of Salisbury 2304
Town of Goldsboro 0604	Town of Secretary 1005	Chevy Chase Village . . . 1613	City of New Carrollton. . 1729	Town of Sharps town. . . . 2305
Town of Greensboro . . . 0605	Town of Vienna 1006	Village of Drummond . . 1623	Town of North Brentwood. 1718	Town of Willards. 2306
Town of Henderson. . . . 0611	FREDERICK COUNTY 1100	Village of Friendship Heights 1621	Town of Riverdale Park 1720	WORCESTER COUNTY 2400
Town of Hillsboro 0606	City of Brunswick 1101	City of Gaithersburg . . . 1603	City of Seat Pleasant . . 1721	Town of Berlin 2401
Town of Marydel 0607	Town of Burkittsville. . . 1102	Town of Garrett Park . . 1604	Town of University Park 1723	Town of Ocean City 2402
Town of Preston 0608	Town of Emmitsburg. . . 1103	Town of Glen Echo 1605	Town of Upper Marlboro 1724	Pocomoke City 2403
Town of Ridgely 0609	City of Frederick 1104	Town of Kensington . . . 1606	QUEEN ANNE'S COUNTY 1800	Town of Snow Hill. 2404
Town of Templeville . . . 0610	Town of Middletown . . . 1106	Town of Laytonsville . . . 1607	Town of Barclay 1805	
CARROLL COUNTY 0700	Town of Mt. Airy. 1114	Village of Martin's Additions. 1622	Town of Centreville. . . . 1801	
Town of Hampstead . . . 0701	Town of New Market. . . 1108	Village of North Chevy Chase 1618	Town of Church Hill 1802	
	Village of Rosemont . . . 1113		Town of Millington 1808	
	Town of Thurmont 1110		Town of Queen Anne. . . . 1807	
	Town of Walkersville . . . 1111		Town of Queenstown . . . 1803	
	Town of Woodsboro . . . 1112		Town of Sudlersville . . . 1804	
			Town of Templeville . . . 1806	

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 securi-

ties, property, etc., must be divided evenly between spouses.

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 him or her 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 deduc-

	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 his or her parent's (or any other person's) federal return	Dependent taxpayer 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 \$12,550 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 his or her federal return	Head of household Filing Status 4	
	A qualifying widow(er) with dependent child who filed a federal return with this status	Qualifying widow(er) with dependent child Filing Status 5	
	All other single persons	Single 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 his or her parent's (or any other person's) federal return	Dependent taxpayer 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 his or her federal return	Head of household Filing Status 4	
	Married couples who filed separate federal returns	Married filing separately Filing Status 3	Each taxpayer must show his or her 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 ITIN, 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	Joint return Filing Status 2 or Married filing separately 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	Joint return Filing Status 2 or Married filing separately 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 Administrative Releases 1 & 3.
	All other married couples who filed joint federal returns	Joint return Filing Status 2	If your spouse does not have and is not required to have a Social Security Number or ITIN, 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 Widow(er) 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 Widow(er)	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 front of Form 502 to determine the total exemption allowance to subtract on line 19 of Form 502.

tions 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 his or her 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 his or her 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 2021 see Instruction 26.

Military taxpayers: If you have non-Maryland military income, see Administrative Release 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 for being age 65 or over or for blindness. These additional exemptions are in the amount of \$1,000 each. If any other dependent claimed is 65 or over, you also receive an extra 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.

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 Administrative Release 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 1 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 4b and 5b of your federal Form 1040. **As required by House Bill 1148 (Chapter 648) of the 2016 Session of the General Assembly, taxpayers with an entry on line 1d must complete and attach Form 502R. See Form 502R for additional information.**

Line 1e. Place a "Y" in the box if the amount of your investment income is more than \$10,000. 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, Small Business Research & Development Tax Credit, Maryland Employer Security Clearance Costs Tax Credit (do not include Small Business First-Year Leasing 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 Form 500CR or 502CR.

- 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 www.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 ABLÉ account contributor under the Maryland ABLÉ Program or any distribution received by an ABLÉ account holder, to the extent the distribution was not used for the 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), part D enter the amount of the credit claimed on Form 502CR part CC line 9.


PENSION EXCLUSION COMPUTATION WORKSHEET (13A)

Review carefully the age and disability requirements in the instructions before completing this worksheet. Use the separate RETIRED CORRECTIONAL OFFICERS, LAW ENFORCEMENT OFFICER, OR FIRE, RESCUE, OR EMERGENCY SERVICES PERSONNEL 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.	\$34,300	\$34,300
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. Do not include Social Security and/or Railroad Retirement income on this line.**
- Line 2.** The maximum allowable exclusion is \$ 34,300.
- 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 \$ 34,300, 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.

- s.  Amount of funds withdrawn from a first-time home-buyer 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 to 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).
- 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.

13 SUBTRACTIONS FROM INCOME.

Determine which subtractions from income apply to you. Write the correct amounts on lines 8–14 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 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:

- You were 65 or over **or** totally disabled, or your spouse was totally disabled, on the last day of the tax year, **AND**
- 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 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 sub-

stantial 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 either 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 CORRECTIONAL OFFICER, LAW ENFORCEMENT OFFICER, OR FIRE, RESCUE, OR EMERGENCY SERVICES PERSONNEL. An individual taxpayer may not claim BOTH the standard Pension Exclusion and the Pension Exclusion for Retired Correctional Officer, Law Enforcement Officer, or Fire, Rescue, or Emergency Services Personnel. 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 Correctional Officer, Law Enforcement Officer, or Fire, Rescue, or Emergency Services Personnel if each spouse meets the applicable required criteria.

If you meet the following criteria, use the RETIRED CORRECTIONAL OFFICER, LAW ENFORCEMENT OFFICER, OR FIRE, RESCUE, OR EMERGENCY SERVICES PERSONNEL PENSION EXCLUSION COMPUTATION WORKSHEET (13E) to calculate your eligible pension exclusion:

- You were 55 or over on the last day of the tax year, **AND**
- You were not 65 or older, or totally disabled, or have a spouse who is totally disabled, **AND**
- 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, **AND**
- The retirement income is attributable to your service as a correctional officer, law enforcement officer, or fire, rescue, or emergency services personnel 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 CORRECTIONAL OFFICER, LAW ENFORCEMENT OFFICER, OR FIRE, RESCUE, OR EMERGENCY SERVICES PERSONNEL 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 CORRECTIONAL OFFICER, LAW ENFORCEMENT OFFICER, OR FIRE, RESCUE, OR EMERGENCY SERVICES PERSONNEL 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 either case, the prorated factor may not exceed 1.

Note: You must complete and attach Form 502R to the Form 502 if you 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 Administrative Release 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 letters 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 firemen 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.
- 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 www.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 \$6,000 in expenses incurred by parents to adopt a child with special needs through a public or nonprofit adoption agency and up to \$5,000 in expenses incurred by parents 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 cooperative 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. Up to \$5,000 of military retirement income, **including death benefits**, received by a qualifying individual during the tax year if the taxpayer has not yet attained the age of 55; or up to \$15,000 of military retirement income, **including death benefits**, received by a qualifying individual if the taxpayer is age 55 or over. To qualify, you must have been a member of an active or reserve component of the armed forces of the United States, an active duty member of the commissioned corps of the Public Health Service, the National Oceanic and Atmospheric Administration, the Coast and Geodetic Survey, a member of the Maryland National Guard, or the member's surviving spouse or ex-spouse.
 - va. The Honorable Louis L. Goldstein Volunteer Fire, Rescue and Emergency Medical Services Personnel Subtraction Modification Program. \$6,500 for each taxpayer who is a qualifying volunteer as certified by a Maryland fire, rescue or emergency medical services organization. \$6,500 for each taxpayer who is a qualifying member of the U.S. Coast Guard Auxiliary, Maryland Defense Force or Maryland Civil Air Patrol as certified by these organizations. Attach a copy of the certification.
 - vb. The Honorable Louis L. Goldstein Volunteer Police Personnel Subtraction Modification Program. \$5,000 for each taxpayer who is a qualifying police auxiliary or reserve volunteer as certified by a bona fide Maryland police agency. 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. **Note:** Certain account holders who made contributions to an account in calendar year 2017, but failed to make contributions in accordance with § 18-19A-04.1(e)(1) of the Education Article as enacted by Chapters 689 and 690 of the Acts of the General Assembly of 2016 and were otherwise eligible for a State contribution, received a State contribution of \$250 by June 30, 2018. If you are an account holder who receives this State match, you may be eligible for a subtraction. To claim the subtraction, you must file an amended 2017 income tax return.
 - 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 www.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 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 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

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 8-13 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 CORRECTIONAL OFFICER, LAW ENFORCEMENT OFFICER OR FIRE, RESCUE, OR EMERGENCY SERVICES PERSONNEL 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).

	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 Social Security benefit.	\$ 34,300	\$ 34,300
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 correctional officer, law enforcement officer or fire, rescue, or emergency services personnel of the United States, State of Maryland or a political subdivision of the State 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 correctional officer, law enforcement officer or fire, rescue, or emergency services personnel 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 \$34,300.
- 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 correctional officer, law enforcement officer or fire, rescue, or emergency services personnel of the United States, State of Maryland or a political subdivision of the State of Maryland. Do not include any amount subtracted for military retirement income. See code letter u 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.

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 Widow(er)), 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. Attach a copy of the notice stating that the loans have been discharged.
- oo. Up to \$5,000 of income earned by a law enforcement officer residing in the Maryland political subdivision in which the officer is employed if the crime rate in that political subdivision exceeds the State's crime rate. Law enforcement officer means an individual who in an official capacity is authorized by law to make arrests, and is a member of a Maryland law enforcement agency, including an officer who serves in a probationary status or at the pleasure of the appointing authority of a county or municipal corporation. In addition, a law enforcement officer who is a member of the Maryland Transportation Authority Police, Maryland-National Capital Park Police, or the Washington Suburban Sanitary Commission Police Force, and the officer resides in a political subdivision in which the crime rate exceeds the State's crime rate. Federal law enforcement officers 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 Interna-

tional 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 widow(er). 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. Under the Racing and Community Development Act of 2021, this bill allows a subtraction modification for the redevelopment of the following: Laurel Park in Anne Arundel County, Pimlico Race Course in Baltimore City and Bowie Race Course Training Center in Prince George's County. The subtraction is based on the gain recognized as a result of (direct or indirect) sale of property within Laurel Park, Pimlico Race Course or Bowie Race Course Training Center and for income recognized (directly or indirectly) by the state investment in these sites.
- 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 www.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. 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 www.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. 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.

yy.  Amount of unemployment compensation reported on 1099-G, Box 1, that was included in your FAGI for qualified taxpayers.

You qualify for this subtraction if:

- You received unemployment benefits from the Maryland Department of Labor;
- You received unemployment benefits from the unemployment insurance program of any of the following jurisdictions, with which Maryland has a reciprocal taxation agreement: Pennsylvania, Virginia, West Virginia, and Washington, D.C.;
- Total unemployment benefits included in your FAGI;
- Your federal adjusted gross income does not exceed: \$75,000 for single, married filing separately, and dependent filers; \$100,000 for a married couple filing a joint return, or an individual filing as head of household or as a surviving spouse.

For more information, visit www.marylandtaxes.gov.

zz.  Amount of Coronavirus relief grant payment, relief loan, and any portion of the loan that was forgiven. You may find a list of eligible Maryland grant and loan programs at marylandtaxes.gov/RELIEFACT/index.php.

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).

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 de-

duction amount of state and local tax. For more information, visit www.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 \$1,550 and \$3,100 and maximums of \$2,350 and \$4,700, 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.

STANDARD DEDUCTION WORKSHEET (16A)

Single, Married filing separately or Dependent taxpayer		Married filing jointly, Head of household or Qualifying widow(er)	
Worksheet 1		Worksheet 2	
Enter your income from line 16 of Form 502 \$ _____		Enter your income from line 16 of Form 502 \$ _____	
If your income is:	Your standard deduction is:	If your income is:	Your standard deduction is:
\$10,333 or less	\$ <u>1,550</u>	\$20,666 or less	\$ <u>3,100</u>
or		or	
If your income is between \$10,333 - \$15,667		If your income is between \$20,666 - \$31,333	
Enter your income from above:	\$ _____	Enter your income from above:	\$ _____
Multiply by 15 percent (.15)	X <u>.15</u>	Multiply by 15 percent (.15)	X <u>.15</u>
This is your standard deduction	\$ _____	This is your standard deduction	\$ _____
or		or	
If your income is:	Your standard deduction is:	If your income is:	Your standard deduction is:
\$15,667 or over	\$ <u>2,350</u>	\$31,333 or over	\$ <u>4,700</u>
Enter your standard deduction on line 17 of Form 502.		Enter your standard deduction on line 17 of Form 502.	

EXEMPTIONS

After completing the EXEMPTIONS area on your return (page 1), 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 Administrative Release 1.

17 FIGURE YOUR MARYLAND TAX.

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

The 2021 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.

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	

Tax Rate Schedule II

For taxpayers filing Joint, Head of Household, or for Qualifying Widows/Widowers.

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	

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 www.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 widow(er) without a qualifying child may claim 100% of the federal earned income credit, or \$530, whichever is less; 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, go to www.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.
- If you are filing as single, head of household, or qualifying widow(er) 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 (from line 21 of 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 (from line 21 of Form 502) 1. _____
2. Enter your federal earned income credit or \$530, whichever is less, 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 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	12,880
2	17,420
3	21,960
4	26,500
5	31,040
6	35,580
7	40,120
8	44,660

For families/households with more than 8 persons, add \$4,540 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.

- 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 EXPENS-**

ES. 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.
- 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.
- 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 - FEED THE HUNGRY ORGANIZATIONS TAX CREDIT.** Individuals who hunt and harvest an antlerless deer in compliance with State hunting laws and regulations, and donate the processed meat to a venison donation program administered by a qualified tax exempt organization, may claim a credit against their State personal income tax for up to \$50 of qualified expenses to butcher and process an antlerless deer for human consumption. The total amount of the credits may not exceed \$200 in any taxable year unless the individual harvested each deer in accordance with a deer management permit. Any unused portion of the qualified expenses may not be carried over to another taxable year. This 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, letter code 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, letter code q). 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, letter code q).
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, letter code 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.

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, letter code 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 cost certified by the Maryland Department of Commerce to construct or renovate Sensitive Compartmented Information Facilities (SCIF) or for certain Security Clearance Administrative Costs may be eligible to claim a credit for security costs.
- 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 be eligible to claim a credit for security certified by the Maryland Department of Commerce. This credit can be claimed before January 1, 2022.

- 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 FOR FUTURE USE.**
- 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. OYSTER SHELL RECYCLING TAX CREDIT.** An individual or business may claim a credit in an amount of \$5 for each bushel of oyster shells recycled during the taxable year with a maximum credit of \$1,500.
- 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.
- 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. WINERIES AND VINEYARDS TAX CREDIT.** Businesses and individuals may claim a credit of 25% of qualified capital expenses, approved by the Maryland Department of Commerce, made in connection with the establishment of new wineries or vineyards or capital improvements to existing wineries or vineyards.
- q. 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, letter code i). The credit **may not** be claimed on **both** Form 500CR and Form 502CR. PTE members may claim this credit on Form 500CR.
- r. RESERVED FOR FUTURE USE.**
- 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. QUALIFIED VETERAN EMPLOYEES TAX CREDIT.** A credit may be claimed by a small business for each qualified veteran employee hired.
- 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.

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.

2021 LOCAL TAX RATE CHART

Subdivision	Rate
Baltimore City	.0320
Allegany County	.0305
Anne Arundel County	.0281
Baltimore County	.0320
Calvert County	.0300
Caroline County	.0320
Carrroll County	.0303
Cecil County	.0300
Charles County	.0303
Dorchester County	.0320
Frederick County	.0296
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	.0317
Somerset County	.0320
Talbot County	.0240
Washington County	.0320
Wicomico County	.0320
Worcester County	.0225

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.

- TAXABLE net income from line 20 of Form 502. 1. \$ _____
- LOCAL tax rate from the 2021 Local Tax Rate Chart. 2. 0 _____
- 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).)

- Enter federal earned income credit from your federal return 1. _____
- Enter your local tax rate from line 2 of the Local Tax Worksheet 2. 0 _____
- Multiply line 2 by 10 and enter on line 4. 3. _____
 Example: .0320
 x 10
 .320
- Local earned income credit rate 4. _____
- 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.

- ENTER the amount from line 2 of the STATE POVERTY LEVEL CREDIT WORKSHEET (18B) A. _____
- ENTER your local tax rate from line 2 of the LOCAL TAX WORKSHEET (19A) B. 0 _____
- 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 40-43 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:

- Maryland estimated tax payments;
- Amount of overpayment applied from 2020 return;
- Payments made with a request for an automatic extension of time to file your 2021 return. See the instructions on Form PV found on the PAYMENT VOUCHER WORKSHEET FOR ESTIMATED TAX AND EXTENSION PAYMENTS (PVW); and
- 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. Enter code number **506** on one of the code number lines to the right of the telephone number area. The tax will be identified as Maryland tax withheld on Form MW506NRS. Attach a copy of your federal return and all relevant schedules that report the sale of the property.

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.
- ENTER your federal earned income credit _____ x 45% (.45) (Part-year residents see Instruction 26(o)) 1. _____
 - ENTER your Maryland tax from line 21 of Form 502 2. _____
 - 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:

- 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.
- HERITAGE STRUCTURE REHABILITATION 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.
- 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, Clean Energy Incentive Tax Credit, Cybersecurity Incentive Tax Credits (for Investors only), Film Production Activity Tax Credit, Small Business Research and Development Tax Credit, Aerospace, Electronics, or Defense Contract Tax Credit, and Catalytic Revitalization Projects and Historic Revitalization Tax Credit. See Form 500CR instructions at www.marylandtaxes.gov.
- 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.
- CATALYTIC REVITALIZATION PROJECTS AND HISTORIC REVITALIZATION TAX CREDIT.** If you are an individual, business entity, or nonprofit organization, you may claim a tax credit in an amount equal to 20% of the amount stated in the final tax credit certificate issued by the Secretary of this subtitle for 5 consecutive taxable years beginning with the taxable years in which the Catalytic Revitalization Projects is completed. See Form 502CR instructions.
- 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.
- 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 or line 17, column 1 of Form 505 or Form 515.

If you are filing Individual return and your FAGI is greater than \$52,100* **STOP you are not eligible for this refundable tax credit.**

If you are filing Joint return and your FAGI is greater than \$78,150* **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 from line 21 of Form 502, line 32a of Form 505, or line 33 of Form 515.3. _____

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 2021. For more information, visit www.marylandtaxes.gov

8. MARYLAND CHILD TAX CREDIT. 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 \$6,000 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 a dependent under the age of 17 on the last day of the tax year 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.

If you claimed a federal child tax credit, you must subtract the amount of the federal credit (found on line 19 of federal Form 1040) before entering the amount of the Maryland credit on line 8 of Part CC of Form 502CR.

REFUNDABLE CHILD TAX CREDIT WORKSHEET (21C)

YOU MAY CLAIM THIS CREDIT IF:

- YOUR federal adjusted gross income is \$6,000 or less; and
- YOUR qualified dependent must be under 17 on the last day of the tax year; and
- YOUR dependent is disabled.

1. Enter your Federal Adjusted Gross Income that is equal or less than \$6,000 from line 1 of Form 502 or line 17, column 1 of Form 505 or Form 515. Is line 1 greater than \$6,000? If yes, then STOP. YOU ARE NOT ELIGIBLE TO CLAIM THIS CREDIT. If no, proceed to line 2. 1. _____

2. Enter your federal child credit included on line 19 of your federal Form 1040 (if any) . 2. _____

3. Maryland child tax credit (multiply \$500 by the number of qualified disabled dependents included on Form 502B) _____

X \$500. 3. _____

4. Total (Subtract line 2 from line 3 and enter the amount here and on line 8 of Form 502CR). If the amount is less than zero (0), enter zero (0). This is your child tax credit. 4. _____

9. PTE TAX PAID ON MEMBERS' DISTRIBUTIVE OR PRO RATA SHARES OF INCOME. Per Senate Bill 496 of 2021, if you are the beneficiary of a trust or a Qualified Subchapter S 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. See Form 502CR Instructions and attach the Maryland Schedule K-1 (504) for the trust. You must addback the amount of this credit.

Per Senate Bill 496 of 2021, if you are a member of a PTE (pass-through entity) 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) issued to you. You must addback the amount of this credit.

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. you owe less than \$500 tax on income that is not subject to Maryland withholding;
- 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. you made quarterly payments during the year that equal 90% of this year's tax.
- 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 9.5% annually or 0.7916% per month for any month or part of a month that a tax is paid after the original due date of the 2021 return but before January 1, 2023. For assistance in calculating interest for tax paid on or after January 1, 2023, visit www.marylandtaxes.gov. Enter any interest due on the appropriate line of your tax return.

- Penalty up 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 2022 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 of interest charges from Form 502UP or line 49 is more than the overpayment or line 46 of Form 502, enter zero (0) on line 47 and 48. Then subtract line 49 from line 46 and enter the result on line 50. If you prefer, you may leave line 49 blank and the Revenue Administration Division will figure 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 and NACHA any tax return information necessary to make the deposit, such as 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 incorrect account or omit any required information, the State of Maryland will not be responsible for recovering that refund and/or for making 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 www.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

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 2020 are required to file all original individual income tax returns electronically for Tax Year 2021, 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 18th. 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 www.marylandtaxes.gov.

ELECTRONIC PAYMENT OF BALANCE DUE

If your paper or electronic tax return has a balance due, you may pay electronically at www.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." 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. It is recommended that you include your Social Security number of the primary taxpayer (if filing jointly) on the check. **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 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 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 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, 2022, 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 2021 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, 2022. 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 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 person-

nel serving in a designated combat zone or qualified hazardous duty area and their spouses as allowed by the IRS. For more detailed information, visit 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 2021 forms for fiscal years which begin during calendar year 2021.

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 2021, the last day of the "tax year" was December 31, 2021. If you ended residence in Maryland in 2021, 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 instructions 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:

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

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:

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

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:

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

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 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 Letters of Administration.

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. A copy of federal Form 1310 **must** be attached if requesting a refund. The form can be found at www.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 ac-

tive 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 www.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 www.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. A return filed early is considered filed on the date it was due. If a claim is filed within three years after the date the

return was filed, the credit or refund may not be more than that part of the tax paid within three years, plus extension of time for filing the return, prior to 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 carry-back 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 Administrative Release 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 Administrative Release 1.

2021 MARYLAND TAX TABLE

INSTRUCTIONS:

1. Find the income range that applies to the taxable net income you reported on line 20 of your Form 502.
2. Find the Maryland tax corresponding to your income range.
3. Enter the tax amount on line 21 of Form 502.
4. This table does not include the local income tax.
5. If your taxable income is \$100,000 or more, use the Maryland Tax Computation Worksheet Schedules (17A) at the end of the tax table.

If your taxable net income is . . .		Your Maryland tax is . . .	If your taxable net income is . . .		Your Maryland tax is . . .	If your taxable net income is . . .		Your Maryland tax is . . .	If your taxable net income is . . .		Your Maryland tax is . . .	If your taxable net income is . . .		Your Maryland 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	
\$ 0	\$ 50	\$ 0	3,000		6,000		9,000		12,000					
50	75	1	3,000	3,050	91	6,000	6,050	234	9,000	9,050	376	12,000	12,050	519
75	100	2	3,050	3,100	94	6,050	6,100	236	9,050	9,100	379	12,050	12,100	521
100	150	3	3,100	3,150	96	6,100	6,150	238	9,100	9,150	381	12,100	12,150	523
150	200	4	3,150	3,200	98	6,150	6,200	241	9,150	9,200	383	12,150	12,200	526
200	250	5	3,200	3,250	101	6,200	6,250	243	9,200	9,250	386	12,200	12,250	528
250	300	6	3,250	3,300	103	6,250	6,300	246	9,250	9,300	388	12,250	12,300	531
300	350	7	3,300	3,350	105	6,300	6,350	248	9,300	9,350	390	12,300	12,350	533
350	400	8	3,350	3,400	108	6,350	6,400	250	9,350	9,400	393	12,350	12,400	535
400	450	9	3,400	3,450	110	6,400	6,450	253	9,400	9,450	395	12,400	12,450	538
450	500	10	3,450	3,500	113	6,450	6,500	255	9,450	9,500	398	12,450	12,500	540
500	550	11	3,500	3,550	115	6,500	6,550	257	9,500	9,550	400	12,500	12,550	542
550	600	12	3,550	3,600	117	6,550	6,600	260	9,550	9,600	402	12,550	12,600	545
600	650	13	3,600	3,650	120	6,600	6,650	262	9,600	9,650	405	12,600	12,650	547
650	700	14	3,650	3,700	122	6,650	6,700	265	9,650	9,700	407	12,650	12,700	550
700	750	15	3,700	3,750	124	6,700	6,750	267	9,700	9,750	409	12,700	12,750	552
750	800	16	3,750	3,800	127	6,750	6,800	269	9,750	9,800	412	12,750	12,800	554
800	850	17	3,800	3,850	129	6,800	6,850	272	9,800	9,850	414	12,800	12,850	557
850	900	18	3,850	3,900	132	6,850	6,900	274	9,850	9,900	417	12,850	12,900	559
900	950	19	3,900	3,950	134	6,900	6,950	276	9,900	9,950	419	12,900	12,950	561
950	1,000	20	3,950	4,000	136	6,950	7,000	279	9,950	10,000	421	12,950	13,000	564
1,000			4,000			7,000			10,000			13,000		
1,000	1,050	21	4,000	4,050	139	7,000	7,050	281	10,000	10,050	424	13,000	13,050	566
1,050	1,100	22	4,050	4,100	141	7,050	7,100	284	10,050	10,100	426	13,050	13,100	569
1,100	1,150	24	4,100	4,150	143	7,100	7,150	286	10,100	10,150	428	13,100	13,150	571
1,150	1,200	25	4,150	4,200	146	7,150	7,200	288	10,150	10,200	431	13,150	13,200	573
1,200	1,250	27	4,200	4,250	148	7,200	7,250	291	10,200	10,250	433	13,200	13,250	576
1,250	1,300	28	4,250	4,300	151	7,250	7,300	293	10,250	10,300	436	13,250	13,300	578
1,300	1,350	30	4,300	4,350	153	7,300	7,350	295	10,300	10,350	438	13,300	13,350	580
1,350	1,400	31	4,350	4,400	155	7,350	7,400	298	10,350	10,400	440	13,350	13,400	583
1,400	1,450	33	4,400	4,450	158	7,400	7,450	300	10,400	10,450	443	13,400	13,450	585
1,450	1,500	34	4,450	4,500	160	7,450	7,500	303	10,450	10,500	445	13,450	13,500	588
1,500	1,550	36	4,500	4,550	162	7,500	7,550	305	10,500	10,550	447	13,500	13,550	590
1,550	1,600	37	4,550	4,600	165	7,550	7,600	307	10,550	10,600	450	13,550	13,600	592
1,600	1,650	39	4,600	4,650	167	7,600	7,650	310	10,600	10,650	452	13,600	13,650	595
1,650	1,700	40	4,650	4,700	170	7,650	7,700	312	10,650	10,700	455	13,650	13,700	597
1,700	1,750	42	4,700	4,750	172	7,700	7,750	314	10,700	10,750	457	13,700	13,750	599
1,750	1,800	43	4,750	4,800	174	7,750	7,800	317	10,750	10,800	459	13,750	13,800	602
1,800	1,850	45	4,800	4,850	177	7,800	7,850	319	10,800	10,850	462	13,800	13,850	604
1,850	1,900	46	4,850	4,900	179	7,850	7,900	322	10,850	10,900	464	13,850	13,900	607
1,900	1,950	48	4,900	4,950	181	7,900	7,950	324	10,900	10,950	466	13,900	13,950	609
1,950	2,000	49	4,950	5,000	184	7,950	8,000	326	10,950	11,000	469	13,950	14,000	611
2,000			5,000			8,000			11,000			14,000		
2,000	2,050	51	5,000	5,050	186	8,000	8,050	329	11,000	11,050	471	14,000	14,050	614
2,050	2,100	53	5,050	5,100	189	8,050	8,100	331	11,050	11,100	474	14,050	14,100	616
2,100	2,150	55	5,100	5,150	191	8,100	8,150	333	11,100	11,150	476	14,100	14,150	618
2,150	2,200	57	5,150	5,200	193	8,150	8,200	336	11,150	11,200	478	14,150	14,200	621
2,200	2,250	59	5,200	5,250	196	8,200	8,250	338	11,200	11,250	481	14,200	14,250	623
2,250	2,300	61	5,250	5,300	198	8,250	8,300	341	11,250	11,300	483	14,250	14,300	626
2,300	2,350	63	5,300	5,350	200	8,300	8,350	343	11,300	11,350	485	14,300	14,350	628
2,350	2,400	65	5,350	5,400	203	8,350	8,400	345	11,350	11,400	488	14,350	14,400	630
2,400	2,450	67	5,400	5,450	205	8,400	8,450	348	11,400	11,450	490	14,400	14,450	633
2,450	2,500	69	5,450	5,500	208	8,450	8,500	350	11,450	11,500	493	14,450	14,500	635
2,500	2,550	71	5,500	5,550	210	8,500	8,550	352	11,500	11,550	495	14,500	14,550	637
2,550	2,600	73	5,550	5,600	212	8,550	8,600	355	11,550	11,600	497	14,550	14,600	640
2,600	2,650	75	5,600	5,650	215	8,600	8,650	357	11,600	11,650	500	14,600	14,650	642
2,650	2,700	77	5,650	5,700	217	8,650	8,700	360	11,650	11,700	502	14,650	14,700	645
2,700	2,750	79	5,700	5,750	219	8,700	8,750	362	11,700	11,750	504	14,700	14,750	647
2,750	2,800	81	5,750	5,800	222	8,750	8,800	364	11,750	11,800	507	14,750	14,800	649
2,800	2,850	83	5,800	5,850	224	8,800	8,850	367	11,800	11,850	509	14,800	14,850	652
2,850	2,900	85	5,850	5,900	227	8,850	8,900	369	11,850	11,900	512	14,850	14,900	654
2,900	2,950	87	5,900	5,950	229	8,900	8,950	371	11,900	11,950	514	14,900	14,950	656
2,950	3,000	89	5,950	6,000	231	8,950	9,000	374	11,950	12,000	516	14,950	15,000	659

2021 MARYLAND TAX TABLE

If your taxable net income is . . .		Your Maryland tax is . . .	If your taxable net income is . . .		Your Maryland tax is . . .	If your taxable net income is . . .		Your Maryland tax is . . .	If your taxable net income is . . .		Your Maryland tax is . . .	If your taxable net income is . . .		Your Maryland 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	
15,000			18,000			21,000			24,000			27,000		
15,000	15,050	661	18,000	18,050	804	21,000	21,050	946	24,000	24,050	1,089	27,000	27,050	1,231
15,050	15,100	664	18,050	18,100	806	21,050	21,100	949	24,050	24,100	1,091	27,050	27,100	1,234
15,100	15,150	666	18,100	18,150	808	21,100	21,150	951	24,100	24,150	1,093	27,100	27,150	1,236
15,150	15,200	668	18,150	18,200	811	21,150	21,200	953	24,150	24,200	1,096	27,150	27,200	1,238
15,200	15,250	671	18,200	18,250	813	21,200	21,250	956	24,200	24,250	1,098	27,200	27,250	1,241
15,250	15,300	673	18,250	18,300	816	21,250	21,300	958	24,250	24,300	1,101	27,250	27,300	1,243
15,300	15,350	675	18,300	18,350	818	21,300	21,350	960	24,300	24,350	1,103	27,300	27,350	1,245
15,350	15,400	678	18,350	18,400	820	21,350	21,400	963	24,350	24,400	1,105	27,350	27,400	1,248
15,400	15,450	680	18,400	18,450	823	21,400	21,450	965	24,400	24,450	1,108	27,400	27,450	1,250
15,450	15,500	683	18,450	18,500	825	21,450	21,500	968	24,450	24,500	1,110	27,450	27,500	1,253
15,500	15,550	685	18,500	18,550	827	21,500	21,550	970	24,500	24,550	1,112	27,500	27,550	1,255
15,550	15,600	687	18,550	18,600	830	21,550	21,600	972	24,550	24,600	1,115	27,550	27,600	1,257
15,600	15,650	690	18,600	18,650	832	21,600	21,650	975	24,600	24,650	1,117	27,600	27,650	1,260
15,650	15,700	692	18,650	18,700	835	21,650	21,700	977	24,650	24,700	1,120	27,650	27,700	1,262
15,700	15,750	694	18,700	18,750	837	21,700	21,750	979	24,700	24,750	1,122	27,700	27,750	1,264
15,750	15,800	697	18,750	18,800	839	21,750	21,800	982	24,750	24,800	1,124	27,750	27,800	1,267
15,800	15,850	699	18,800	18,850	842	21,800	21,850	984	24,800	24,850	1,127	27,800	27,850	1,269
15,850	15,900	702	18,850	18,900	844	21,850	21,900	987	24,850	24,900	1,129	27,850	27,900	1,272
15,900	15,950	704	18,900	18,950	846	21,900	21,950	989	24,900	24,950	1,131	27,900	27,950	1,274
15,950	16,000	706	18,950	19,000	849	21,950	22,000	991	24,950	25,000	1,134	27,950	28,000	1,276
16,000			19,000			22,000			25,000			28,000		
16,000	16,050	709	19,000	19,050	851	22,000	22,050	994	25,000	25,050	1,136	28,000	28,050	1,279
16,050	16,100	711	19,050	19,100	854	22,050	22,100	996	25,050	25,100	1,139	28,050	28,100	1,281
16,100	16,150	713	19,100	19,150	856	22,100	22,150	998	25,100	25,150	1,141	28,100	28,150	1,283
16,150	16,200	716	19,150	19,200	858	22,150	22,200	1,001	25,150	25,200	1,143	28,150	28,200	1,286
16,200	16,250	718	19,200	19,250	861	22,200	22,250	1,003	25,200	25,250	1,146	28,200	28,250	1,288
16,250	16,300	721	19,250	19,300	863	22,250	22,300	1,006	25,250	25,300	1,148	28,250	28,300	1,291
16,300	16,350	723	19,300	19,350	865	22,300	22,350	1,008	25,300	25,350	1,150	28,300	28,350	1,293
16,350	16,400	725	19,350	19,400	868	22,350	22,400	1,010	25,350	25,400	1,153	28,350	28,400	1,295
16,400	16,450	728	19,400	19,450	870	22,400	22,450	1,013	25,400	25,450	1,155	28,400	28,450	1,298
16,450	16,500	730	19,450	19,500	873	22,450	22,500	1,015	25,450	25,500	1,158	28,450	28,500	1,300
16,500	16,550	732	19,500	19,550	875	22,500	22,550	1,017	25,500	25,550	1,160	28,500	28,550	1,302
16,550	16,600	735	19,550	19,600	877	22,550	22,600	1,020	25,550	25,600	1,162	28,550	28,600	1,305
16,600	16,650	737	19,600	19,650	880	22,600	22,650	1,022	25,600	25,650	1,165	28,600	28,650	1,307
16,650	16,700	740	19,650	19,700	882	22,650	22,700	1,025	25,650	25,700	1,167	28,650	28,700	1,310
16,700	16,750	742	19,700	19,750	884	22,700	22,750	1,027	25,700	25,750	1,169	28,700	28,750	1,312
16,750	16,800	744	19,750	19,800	887	22,750	22,800	1,029	25,750	25,800	1,172	28,750	28,800	1,314
16,800	16,850	747	19,800	19,850	889	22,800	22,850	1,032	25,800	25,850	1,174	28,800	28,850	1,317
16,850	16,900	749	19,850	19,900	892	22,850	22,900	1,034	25,850	25,900	1,177	28,850	28,900	1,319
16,900	16,950	751	19,900	19,950	894	22,900	22,950	1,036	25,900	25,950	1,179	28,900	28,950	1,321
16,950	17,000	754	19,950	20,000	896	22,950	23,000	1,039	25,950	26,000	1,181	28,950	29,000	1,324
17,000			20,000			23,000			26,000			29,000		
17,000	17,050	756	20,000	20,050	899	23,000	23,050	1,041	26,000	26,050	1,184	29,000	29,050	1,326
17,050	17,100	759	20,050	20,100	901	23,050	23,100	1,044	26,050	26,100	1,186	29,050	29,100	1,329
17,100	17,150	761	20,100	20,150	903	23,100	23,150	1,046	26,100	26,150	1,188	29,100	29,150	1,331
17,150	17,200	763	20,150	20,200	906	23,150	23,200	1,048	26,150	26,200	1,191	29,150	29,200	1,333
17,200	17,250	766	20,200	20,250	908	23,200	23,250	1,051	26,200	26,250	1,193	29,200	29,250	1,336
17,250	17,300	768	20,250	20,300	911	23,250	23,300	1,053	26,250	26,300	1,196	29,250	29,300	1,338
17,300	17,350	770	20,300	20,350	913	23,300	23,350	1,055	26,300	26,350	1,198	29,300	29,350	1,340
17,350	17,400	773	20,350	20,400	915	23,350	23,400	1,058	26,350	26,400	1,200	29,350	29,400	1,343
17,400	17,450	775	20,400	20,450	918	23,400	23,450	1,060	26,400	26,450	1,203	29,400	29,450	1,345
17,450	17,500	778	20,450	20,500	920	23,450	23,500	1,063	26,450	26,500	1,205	29,450	29,500	1,348
17,500	17,550	780	20,500	20,550	922	23,500	23,550	1,065	26,500	26,550	1,207	29,500	29,550	1,350
17,550	17,600	782	20,550	20,600	925	23,550	23,600	1,067	26,550	26,600	1,210	29,550	29,600	1,352
17,600	17,650	785	20,600	20,650	927	23,600	23,650	1,070	26,600	26,650	1,212	29,600	29,650	1,355
17,650	17,700	787	20,650	20,700	930	23,650	23,700	1,072	26,650	26,700	1,215	29,650	29,700	1,357
17,700	17,750	789	20,700	20,750	932	23,700	23,750	1,074	26,700	26,750	1,217	29,700	29,750	1,359
17,750	17,800	792	20,750	20,800	934	23,750	23,800	1,077	26,750	26,800	1,219	29,750	29,800	1,362
17,800	17,850	794	20,800	20,850	937	23,800	23,850	1,079	26,800	26,850	1,222	29,800	29,850	1,364
17,850	17,900	797	20,850	20,900	939	23,850	23,900	1,082	26,850	26,900	1,224	29,850	29,900	1,367
17,900	17,950	799	20,900	20,950	941	23,900	23,950	1,084	26,900	26,950	1,226	29,900	29,950	1,369
17,950	18,000	801	20,950	21,000	944	23,950	24,000	1,086	26,950	27,000	1,229	29,950	30,000	1,371

2021 MARYLAND TAX TABLE

If your taxable net income is . . .			If your taxable net income is . . .			If your taxable net income is . . .			If your taxable net income is . . .			If your taxable net income is . . .		
At least	But less than	Your Maryland tax is . . .	At least	But less than	Your Maryland tax is . . .	At least	But less than	Your Maryland tax is . . .	At least	But less than	Your Maryland tax is . . .	At least	But less than	Your Maryland tax is . . .
30,000			33,000			36,000			39,000			42,000		
30,000	30,050	1,374	33,000	33,050	1,516	36,000	36,050	1,659	39,000	39,050	1,801	42,000	42,050	1,944
30,050	30,100	1,376	33,050	33,100	1,519	36,050	36,100	1,661	39,050	39,100	1,804	42,050	42,100	1,946
30,100	30,150	1,378	33,100	33,150	1,521	36,100	36,150	1,663	39,100	39,150	1,806	42,100	42,150	1,948
30,150	30,200	1,381	33,150	33,200	1,523	36,150	36,200	1,666	39,150	39,200	1,808	42,150	42,200	1,951
30,200	30,250	1,383	33,200	33,250	1,526	36,200	36,250	1,668	39,200	39,250	1,811	42,200	42,250	1,953
30,250	30,300	1,386	33,250	33,300	1,528	36,250	36,300	1,671	39,250	39,300	1,813	42,250	42,300	1,956
30,300	30,350	1,388	33,300	33,350	1,530	36,300	36,350	1,673	39,300	39,350	1,815	42,300	42,350	1,958
30,350	30,400	1,390	33,350	33,400	1,533	36,350	36,400	1,675	39,350	39,400	1,818	42,350	42,400	1,960
30,400	30,450	1,393	33,400	33,450	1,535	36,400	36,450	1,678	39,400	39,450	1,820	42,400	42,450	1,963
30,450	30,500	1,395	33,450	33,500	1,538	36,450	36,500	1,680	39,450	39,500	1,823	42,450	42,500	1,965
30,500	30,550	1,397	33,500	33,550	1,540	36,500	36,550	1,682	39,500	39,550	1,825	42,500	42,550	1,967
30,550	30,600	1,400	33,550	33,600	1,542	36,550	36,600	1,685	39,550	39,600	1,827	42,550	42,600	1,970
30,600	30,650	1,402	33,600	33,650	1,545	36,600	36,650	1,687	39,600	39,650	1,830	42,600	42,650	1,972
30,650	30,700	1,405	33,650	33,700	1,547	36,650	36,700	1,690	39,650	39,700	1,832	42,650	42,700	1,975
30,700	30,750	1,407	33,700	33,750	1,549	36,700	36,750	1,692	39,700	39,750	1,834	42,700	42,750	1,977
30,750	30,800	1,409	33,750	33,800	1,552	36,750	36,800	1,694	39,750	39,800	1,837	42,750	42,800	1,979
30,800	30,850	1,412	33,800	33,850	1,554	36,800	36,850	1,697	39,800	39,850	1,839	42,800	42,850	1,982
30,850	30,900	1,414	33,850	33,900	1,557	36,850	36,900	1,699	39,850	39,900	1,842	42,850	42,900	1,984
30,900	30,950	1,416	33,900	33,950	1,559	36,900	36,950	1,701	39,900	39,950	1,844	42,900	42,950	1,986
30,950	31,000	1,419	33,950	34,000	1,561	36,950	37,000	1,704	39,950	40,000	1,846	42,950	43,000	1,989
31,000			34,000			37,000			40,000			43,000		
31,000	31,050	1,421	34,000	34,050	1,564	37,000	37,050	1,706	40,000	40,050	1,849	43,000	43,050	1,991
31,050	31,100	1,424	34,050	34,100	1,566	37,050	37,100	1,709	40,050	40,100	1,851	43,050	43,100	1,994
31,100	31,150	1,426	34,100	34,150	1,568	37,100	37,150	1,711	40,100	40,150	1,853	43,100	43,150	1,996
31,150	31,200	1,428	34,150	34,200	1,571	37,150	37,200	1,713	40,150	40,200	1,856	43,150	43,200	1,998
31,200	31,250	1,431	34,200	34,250	1,573	37,200	37,250	1,716	40,200	40,250	1,858	43,200	43,250	2,001
31,250	31,300	1,433	34,250	34,300	1,576	37,250	37,300	1,718	40,250	40,300	1,861	43,250	43,300	2,003
31,300	31,350	1,435	34,300	34,350	1,578	37,300	37,350	1,720	40,300	40,350	1,863	43,300	43,350	2,005
31,350	31,400	1,438	34,350	34,400	1,580	37,350	37,400	1,723	40,350	40,400	1,865	43,350	43,400	2,008
31,400	31,450	1,440	34,400	34,450	1,583	37,400	37,450	1,725	40,400	40,450	1,868	43,400	43,450	2,010
31,450	31,500	1,443	34,450	34,500	1,585	37,450	37,500	1,728	40,450	40,500	1,870	43,450	43,500	2,013
31,500	31,550	1,445	34,500	34,550	1,587	37,500	37,550	1,730	40,500	40,550	1,872	43,500	43,550	2,015
31,550	31,600	1,447	34,550	34,600	1,590	37,550	37,600	1,732	40,550	40,600	1,875	43,550	43,600	2,017
31,600	31,650	1,450	34,600	34,650	1,592	37,600	37,650	1,735	40,600	40,650	1,877	43,600	43,650	2,020
31,650	31,700	1,452	34,650	34,700	1,595	37,650	37,700	1,737	40,650	40,700	1,880	43,650	43,700	2,022
31,700	31,750	1,454	34,700	34,750	1,597	37,700	37,750	1,739	40,700	40,750	1,882	43,700	43,750	2,024
31,750	31,800	1,457	34,750	34,800	1,599	37,750	37,800	1,742	40,750	40,800	1,884	43,750	43,800	2,027
31,800	31,850	1,459	34,800	34,850	1,602	37,800	37,850	1,744	40,800	40,850	1,887	43,800	43,850	2,029
31,850	31,900	1,462	34,850	34,900	1,604	37,850	37,900	1,747	40,850	40,900	1,889	43,850	43,900	2,032
31,900	31,950	1,464	34,900	34,950	1,606	37,900	37,950	1,749	40,900	40,950	1,891	43,900	43,950	2,034
31,950	32,000	1,466	34,950	35,000	1,609	37,950	38,000	1,751	40,950	41,000	1,894	43,950	44,000	2,036
32,000			35,000			38,000			41,000			44,000		
32,000	32,050	1,469	35,000	35,050	1,611	38,000	38,050	1,754	41,000	41,050	1,896	44,000	44,050	2,039
32,050	32,100	1,471	35,050	35,100	1,614	38,050	38,100	1,756	41,050	41,100	1,899	44,050	44,100	2,041
32,100	32,150	1,473	35,100	35,150	1,616	38,100	38,150	1,758	41,100	41,150	1,901	44,100	44,150	2,043
32,150	32,200	1,476	35,150	35,200	1,618	38,150	38,200	1,761	41,150	41,200	1,903	44,150	44,200	2,046
32,200	32,250	1,478	35,200	35,250	1,621	38,200	38,250	1,763	41,200	41,250	1,906	44,200	44,250	2,048
32,250	32,300	1,481	35,250	35,300	1,623	38,250	38,300	1,766	41,250	41,300	1,908	44,250	44,300	2,051
32,300	32,350	1,483	35,300	35,350	1,625	38,300	38,350	1,768	41,300	41,350	1,910	44,300	44,350	2,053
32,350	32,400	1,485	35,350	35,400	1,628	38,350	38,400	1,770	41,350	41,400	1,913	44,350	44,400	2,055
32,400	32,450	1,488	35,400	35,450	1,630	38,400	38,450	1,773	41,400	41,450	1,915	44,400	44,450	2,058
32,450	32,500	1,490	35,450	35,500	1,633	38,450	38,500	1,775	41,450	41,500	1,918	44,450	44,500	2,060
32,500	32,550	1,492	35,500	35,550	1,635	38,500	38,550	1,777	41,500	41,550	1,920	44,500	44,550	2,062
32,550	32,600	1,495	35,550	35,600	1,637	38,550	38,600	1,780	41,550	41,600	1,922	44,550	44,600	2,065
32,600	32,650	1,497	35,600	35,650	1,640	38,600	38,650	1,782	41,600	41,650	1,925	44,600	44,650	2,067
32,650	32,700	1,500	35,650	35,700	1,642	38,650	38,700	1,785	41,650	41,700	1,927	44,650	44,700	2,070
32,700	32,750	1,502	35,700	35,750	1,644	38,700	38,750	1,787	41,700	41,750	1,929	44,700	44,750	2,072
32,750	32,800	1,504	35,750	35,800	1,647	38,750	38,800	1,789	41,750	41,800	1,932	44,750	44,800	2,074
32,800	32,850	1,507	35,800	35,850	1,649	38,800	38,850	1,792	41,800	41,850	1,934	44,800	44,850	2,077
32,850	32,900	1,509	35,850	35,900	1,652	38,850	38,900	1,794	41,850	41,900	1,937	44,850	44,900	2,079
32,900	32,950	1,511	35,900	35,950	1,654	38,900	38,950	1,796	41,900	41,950	1,939	44,900	44,950	2,081
32,950	33,000	1,514	35,950	36,000	1,656	38,950	39,000	1,799	41,950	42,000	1,941	44,950	45,000	2,084

2021 MARYLAND TAX TABLE

If your taxable net income is . . .			If your taxable net income is . . .			If your taxable net income is . . .			If your taxable net income is . . .			If your taxable net income is . . .		
At least	But less than	Your Maryland tax is . . .	At least	But less than	Your Maryland tax is . . .	At least	But less than	Your Maryland tax is . . .	At least	But less than	Your Maryland tax is . . .	At least	But less than	Your Maryland tax is . . .
45,000			48,000			51,000			54,000			57,000		
45,000	45,050	2,086	48,000	48,050	2,229	51,000	51,050	2,371	54,000	54,050	2,514	57,000	57,050	2,656
45,050	45,100	2,089	48,050	48,100	2,231	51,050	51,100	2,374	54,050	54,100	2,516	57,050	57,100	2,659
45,100	45,150	2,091	48,100	48,150	2,233	51,100	51,150	2,376	54,100	54,150	2,518	57,100	57,150	2,661
45,150	45,200	2,093	48,150	48,200	2,236	51,150	51,200	2,378	54,150	54,200	2,521	57,150	57,200	2,663
45,200	45,250	2,096	48,200	48,250	2,238	51,200	51,250	2,381	54,200	54,250	2,523	57,200	57,250	2,666
45,250	45,300	2,098	48,250	48,300	2,241	51,250	51,300	2,383	54,250	54,300	2,526	57,250	57,300	2,668
45,300	45,350	2,100	48,300	48,350	2,243	51,300	51,350	2,385	54,300	54,350	2,528	57,300	57,350	2,670
45,350	45,400	2,103	48,350	48,400	2,245	51,350	51,400	2,388	54,350	54,400	2,530	57,350	57,400	2,673
45,400	45,450	2,105	48,400	48,450	2,248	51,400	51,450	2,390	54,400	54,450	2,533	57,400	57,450	2,675
45,450	45,500	2,108	48,450	48,500	2,250	51,450	51,500	2,393	54,450	54,500	2,535	57,450	57,500	2,678
45,500	45,550	2,110	48,500	48,550	2,252	51,500	51,550	2,395	54,500	54,550	2,537	57,500	57,550	2,680
45,550	45,600	2,112	48,550	48,600	2,255	51,550	51,600	2,397	54,550	54,600	2,540	57,550	57,600	2,682
45,600	45,650	2,115	48,600	48,650	2,257	51,600	51,650	2,400	54,600	54,650	2,542	57,600	57,650	2,685
45,650	45,700	2,117	48,650	48,700	2,260	51,650	51,700	2,402	54,650	54,700	2,545	57,650	57,700	2,687
45,700	45,750	2,119	48,700	48,750	2,262	51,700	51,750	2,404	54,700	54,750	2,547	57,700	57,750	2,689
45,750	45,800	2,122	48,750	48,800	2,264	51,750	51,800	2,407	54,750	54,800	2,549	57,750	57,800	2,692
45,800	45,850	2,124	48,800	48,850	2,267	51,800	51,850	2,409	54,800	54,850	2,552	57,800	57,850	2,694
45,850	45,900	2,127	48,850	48,900	2,269	51,850	51,900	2,412	54,850	54,900	2,554	57,850	57,900	2,697
45,900	45,950	2,129	48,900	48,950	2,271	51,900	51,950	2,414	54,900	54,950	2,556	57,900	57,950	2,699
45,950	46,000	2,131	48,950	49,000	2,274	51,950	52,000	2,416	54,950	55,000	2,559	57,950	58,000	2,701
46,000			49,000			52,000			55,000			58,000		
46,000	46,050	2,134	49,000	49,050	2,276	52,000	52,050	2,419	55,000	55,050	2,561	58,000	58,050	2,704
46,050	46,100	2,136	49,050	49,100	2,279	52,050	52,100	2,421	55,050	55,100	2,564	58,050	58,100	2,706
46,100	46,150	2,138	49,100	49,150	2,281	52,100	52,150	2,423	55,100	55,150	2,566	58,100	58,150	2,708
46,150	46,200	2,141	49,150	49,200	2,283	52,150	52,200	2,426	55,150	55,200	2,568	58,150	58,200	2,711
46,200	46,250	2,143	49,200	49,250	2,286	52,200	52,250	2,428	55,200	55,250	2,571	58,200	58,250	2,713
46,250	46,300	2,146	49,250	49,300	2,288	52,250	52,300	2,431	55,250	55,300	2,573	58,250	58,300	2,716
46,300	46,350	2,148	49,300	49,350	2,290	52,300	52,350	2,433	55,300	55,350	2,575	58,300	58,350	2,718
46,350	46,400	2,150	49,350	49,400	2,293	52,350	52,400	2,435	55,350	55,400	2,578	58,350	58,400	2,720
46,400	46,450	2,153	49,400	49,450	2,295	52,400	52,450	2,438	55,400	55,450	2,580	58,400	58,450	2,723
46,450	46,500	2,155	49,450	49,500	2,298	52,450	52,500	2,440	55,450	55,500	2,583	58,450	58,500	2,725
46,500	46,550	2,157	49,500	49,550	2,300	52,500	52,550	2,442	55,500	55,550	2,585	58,500	58,550	2,727
46,550	46,600	2,160	49,550	49,600	2,302	52,550	52,600	2,445	55,550	55,600	2,587	58,550	58,600	2,730
46,600	46,650	2,162	49,600	49,650	2,305	52,600	52,650	2,447	55,600	55,650	2,590	58,600	58,650	2,732
46,650	46,700	2,165	49,650	49,700	2,307	52,650	52,700	2,450	55,650	55,700	2,592	58,650	58,700	2,735
46,700	46,750	2,167	49,700	49,750	2,309	52,700	52,750	2,452	55,700	55,750	2,594	58,700	58,750	2,737
46,750	46,800	2,169	49,750	49,800	2,312	52,750	52,800	2,454	55,750	55,800	2,597	58,750	58,800	2,739
46,800	46,850	2,172	49,800	49,850	2,314	52,800	52,850	2,457	55,800	55,850	2,599	58,800	58,850	2,742
46,850	46,900	2,174	49,850	49,900	2,317	52,850	52,900	2,459	55,850	55,900	2,602	58,850	58,900	2,744
46,900	46,950	2,176	49,900	49,950	2,319	52,900	52,950	2,461	55,900	55,950	2,604	58,900	58,950	2,746
46,950	47,000	2,179	49,950	50,000	2,321	52,950	53,000	2,464	55,950	56,000	2,606	58,950	59,000	2,749
47,000			50,000			53,000			56,000			59,000		
47,000	47,050	2,181	50,000	50,050	2,324	53,000	53,050	2,466	56,000	56,050	2,609	59,000	59,050	2,751
47,050	47,100	2,184	50,050	50,100	2,326	53,050	53,100	2,469	56,050	56,100	2,611	59,050	59,100	2,754
47,100	47,150	2,186	50,100	50,150	2,328	53,100	53,150	2,471	56,100	56,150	2,613	59,100	59,150	2,756
47,150	47,200	2,188	50,150	50,200	2,331	53,150	53,200	2,473	56,150	56,200	2,616	59,150	59,200	2,758
47,200	47,250	2,191	50,200	50,250	2,333	53,200	53,250	2,476	56,200	56,250	2,618	59,200	59,250	2,761
47,250	47,300	2,193	50,250	50,300	2,336	53,250	53,300	2,478	56,250	56,300	2,621	59,250	59,300	2,763
47,300	47,350	2,195	50,300	50,350	2,338	53,300	53,350	2,480	56,300	56,350	2,623	59,300	59,350	2,765
47,350	47,400	2,198	50,350	50,400	2,340	53,350	53,400	2,483	56,350	56,400	2,625	59,350	59,400	2,768
47,400	47,450	2,200	50,400	50,450	2,343	53,400	53,450	2,485	56,400	56,450	2,628	59,400	59,450	2,770
47,450	47,500	2,203	50,450	50,500	2,345	53,450	53,500	2,488	56,450	56,500	2,630	59,450	59,500	2,773
47,500	47,550	2,205	50,500	50,550	2,347	53,500	53,550	2,490	56,500	56,550	2,632	59,500	59,550	2,775
47,550	47,600	2,207	50,550	50,600	2,350	53,550	53,600	2,492	56,550	56,600	2,635	59,550	59,600	2,777
47,600	47,650	2,210	50,600	50,650	2,352	53,600	53,650	2,495	56,600	56,650	2,637	59,600	59,650	2,780
47,650	47,700	2,212	50,650	50,700	2,355	53,650	53,700	2,497	56,650	56,700	2,640	59,650	59,700	2,782
47,700	47,750	2,214	50,700	50,750	2,357	53,700	53,750	2,499	56,700	56,750	2,642	59,700	59,750	2,784
47,750	47,800	2,217	50,750	50,800	2,359	53,750	53,800	2,502	56,750	56,800	2,644	59,750	59,800	2,787
47,800	47,850	2,219	50,800	50,850	2,362	53,800	53,850	2,504	56,800	56,850	2,647	59,800	59,850	2,789
47,850	47,900	2,222	50,850	50,900	2,364	53,850	53,900	2,507	56,850	56,900	2,649	59,850	59,900	2,792
47,900	47,950	2,224	50,900	50,950	2,366	53,900	53,950	2,509	56,900	56,950	2,651	59,900	59,950	2,794
47,950	48,000	2,226	50,950	51,000	2,369	53,950	54,000	2,511	56,950	57,000	2,654	59,950	60,000	2,796

2021 MARYLAND TAX TABLE

If your taxable net income is . . .			If your taxable net income is . . .			If your taxable net income is . . .			If your taxable net income is . . .			If your taxable net income is . . .		
At least	But less than	Your Maryland tax is . . .	At least	But less than	Your Maryland tax is . . .	At least	But less than	Your Maryland tax is . . .	At least	But less than	Your Maryland tax is . . .	At least	But less than	Your Maryland tax is . . .
60,000			63,000			66,000			69,000			72,000		
60,000	60,050	2,799	63,000	63,050	2,941	66,000	66,050	3,084	69,000	69,050	3,226	72,000	72,050	3,369
60,050	60,100	2,801	63,050	63,100	2,944	66,050	66,100	3,086	69,050	69,100	3,229	72,050	72,100	3,371
60,100	60,150	2,803	63,100	63,150	2,946	66,100	66,150	3,088	69,100	69,150	3,231	72,100	72,150	3,373
60,150	60,200	2,806	63,150	63,200	2,948	66,150	66,200	3,091	69,150	69,200	3,233	72,150	72,200	3,376
60,200	60,250	2,808	63,200	63,250	2,951	66,200	66,250	3,093	69,200	69,250	3,236	72,200	72,250	3,378
60,250	60,300	2,811	63,250	63,300	2,953	66,250	66,300	3,096	69,250	69,300	3,238	72,250	72,300	3,381
60,300	60,350	2,813	63,300	63,350	2,955	66,300	66,350	3,098	69,300	69,350	3,240	72,300	72,350	3,383
60,350	60,400	2,815	63,350	63,400	2,958	66,350	66,400	3,100	69,350	69,400	3,243	72,350	72,400	3,385
60,400	60,450	2,818	63,400	63,450	2,960	66,400	66,450	3,103	69,400	69,450	3,245	72,400	72,450	3,388
60,450	60,500	2,820	63,450	63,500	2,963	66,450	66,500	3,105	69,450	69,500	3,248	72,450	72,500	3,390
60,500	60,550	2,822	63,500	63,550	2,965	66,500	66,550	3,107	69,500	69,550	3,250	72,500	72,550	3,392
60,550	60,600	2,825	63,550	63,600	2,967	66,550	66,600	3,110	69,550	69,600	3,252	72,550	72,600	3,395
60,600	60,650	2,827	63,600	63,650	2,970	66,600	66,650	3,112	69,600	69,650	3,255	72,600	72,650	3,397
60,650	60,700	2,830	63,650	63,700	2,972	66,650	66,700	3,115	69,650	69,700	3,257	72,650	72,700	3,400
60,700	60,750	2,832	63,700	63,750	2,974	66,700	66,750	3,117	69,700	69,750	3,259	72,700	72,750	3,402
60,750	60,800	2,834	63,750	63,800	2,977	66,750	66,800	3,119	69,750	69,800	3,262	72,750	72,800	3,404
60,800	60,850	2,837	63,800	63,850	2,979	66,800	66,850	3,122	69,800	69,850	3,264	72,800	72,850	3,407
60,850	60,900	2,839	63,850	63,900	2,982	66,850	66,900	3,124	69,850	69,900	3,267	72,850	72,900	3,409
60,900	60,950	2,841	63,900	63,950	2,984	66,900	66,950	3,126	69,900	69,950	3,269	72,900	72,950	3,411
60,950	61,000	2,844	63,950	64,000	2,986	66,950	67,000	3,129	69,950	70,000	3,271	72,950	73,000	3,414
61,000			64,000			67,000			70,000			73,000		
61,000	61,050	2,846	64,000	64,050	2,989	67,000	67,050	3,131	70,000	70,050	3,274	73,000	73,050	3,416
61,050	61,100	2,849	64,050	64,100	2,991	67,050	67,100	3,134	70,050	70,100	3,276	73,050	73,100	3,419
61,100	61,150	2,851	64,100	64,150	2,993	67,100	67,150	3,136	70,100	70,150	3,278	73,100	73,150	3,421
61,150	61,200	2,853	64,150	64,200	2,996	67,150	67,200	3,138	70,150	70,200	3,281	73,150	73,200	3,423
61,200	61,250	2,856	64,200	64,250	2,998	67,200	67,250	3,141	70,200	70,250	3,283	73,200	73,250	3,426
61,250	61,300	2,858	64,250	64,300	3,001	67,250	67,300	3,143	70,250	70,300	3,286	73,250	73,300	3,428
61,300	61,350	2,860	64,300	64,350	3,003	67,300	67,350	3,145	70,300	70,350	3,288	73,300	73,350	3,430
61,350	61,400	2,863	64,350	64,400	3,005	67,350	67,400	3,148	70,350	70,400	3,290	73,350	73,400	3,433
61,400	61,450	2,865	64,400	64,450	3,008	67,400	67,450	3,150	70,400	70,450	3,293	73,400	73,450	3,435
61,450	61,500	2,868	64,450	64,500	3,010	67,450	67,500	3,153	70,450	70,500	3,295	73,450	73,500	3,438
61,500	61,550	2,870	64,500	64,550	3,012	67,500	67,550	3,155	70,500	70,550	3,297	73,500	73,550	3,440
61,550	61,600	2,872	64,550	64,600	3,015	67,550	67,600	3,157	70,550	70,600	3,300	73,550	73,600	3,442
61,600	61,650	2,875	64,600	64,650	3,017	67,600	67,650	3,160	70,600	70,650	3,302	73,600	73,650	3,445
61,650	61,700	2,877	64,650	64,700	3,020	67,650	67,700	3,162	70,650	70,700	3,305	73,650	73,700	3,447
61,700	61,750	2,879	64,700	64,750	3,022	67,700	67,750	3,164	70,700	70,750	3,307	73,700	73,750	3,449
61,750	61,800	2,882	64,750	64,800	3,024	67,750	67,800	3,167	70,750	70,800	3,309	73,750	73,800	3,452
61,800	61,850	2,884	64,800	64,850	3,027	67,800	67,850	3,169	70,800	70,850	3,312	73,800	73,850	3,454
61,850	61,900	2,887	64,850	64,900	3,029	67,850	67,900	3,172	70,850	70,900	3,314	73,850	73,900	3,457
61,900	61,950	2,889	64,900	64,950	3,031	67,900	67,950	3,174	70,900	70,950	3,316	73,900	73,950	3,459
61,950	62,000	2,891	64,950	65,000	3,034	67,950	68,000	3,176	70,950	71,000	3,319	73,950	74,000	3,461
62,000			65,000			68,000			71,000			74,000		
62,000	62,050	2,894	65,000	65,050	3,036	68,000	68,050	3,179	71,000	71,050	3,321	74,000	74,050	3,464
62,050	62,100	2,896	65,050	65,100	3,039	68,050	68,100	3,181	71,050	71,100	3,324	74,050	74,100	3,466
62,100	62,150	2,898	65,100	65,150	3,041	68,100	68,150	3,183	71,100	71,150	3,326	74,100	74,150	3,468
62,150	62,200	2,901	65,150	65,200	3,043	68,150	68,200	3,186	71,150	71,200	3,328	74,150	74,200	3,471
62,200	62,250	2,903	65,200	65,250	3,046	68,200	68,250	3,188	71,200	71,250	3,331	74,200	74,250	3,473
62,250	62,300	2,906	65,250	65,300	3,048	68,250	68,300	3,191	71,250	71,300	3,333	74,250	74,300	3,476
62,300	62,350	2,908	65,300	65,350	3,050	68,300	68,350	3,193	71,300	71,350	3,335	74,300	74,350	3,478
62,350	62,400	2,910	65,350	65,400	3,053	68,350	68,400	3,195	71,350	71,400	3,338	74,350	74,400	3,480
62,400	62,450	2,913	65,400	65,450	3,055	68,400	68,450	3,198	71,400	71,450	3,340	74,400	74,450	3,483
62,450	62,500	2,915	65,450	65,500	3,058	68,450	68,500	3,200	71,450	71,500	3,343	74,450	74,500	3,485
62,500	62,550	2,917	65,500	65,550	3,060	68,500	68,550	3,202	71,500	71,550	3,345	74,500	74,550	3,487
62,550	62,600	2,920	65,550	65,600	3,062	68,550	68,600	3,205	71,550	71,600	3,347	74,550	74,600	3,490
62,600	62,650	2,922	65,600	65,650	3,065	68,600	68,650	3,207	71,600	71,650	3,350	74,600	74,650	3,492
62,650	62,700	2,925	65,650	65,700	3,067	68,650	68,700	3,210	71,650	71,700	3,352	74,650	74,700	3,495
62,700	62,750	2,927	65,700	65,750	3,069	68,700	68,750	3,212	71,700	71,750	3,354	74,700	74,750	3,497
62,750	62,800	2,929	65,750	65,800	3,072	68,750	68,800	3,214	71,750	71,800	3,357	74,750	74,800	3,499
62,800	62,850	2,932	65,800	65,850	3,074	68,800	68,850	3,217	71,800	71,850	3,359	74,800	74,850	3,502
62,850	62,900	2,934	65,850	65,900	3,077	68,850	68,900	3,219	71,850	71,900	3,362	74,850	74,900	3,504
62,900	62,950	2,936	65,900	65,950	3,079	68,900	68,950	3,221	71,900	71,950	3,364	74,900	74,950	3,506
62,950	63,000	2,939	65,950	66,000	3,081	68,950	69,000	3,224	71,950	72,000	3,366	74,950	75,000	3,509

2021 MARYLAND TAX TABLE

If your taxable net income is . . .			If your taxable net income is . . .			If your taxable net income is . . .			If your taxable net income is . . .			If your taxable net income is . . .		
At least	But less than	Your Maryland tax is . . .	At least	But less than	Your Maryland tax is . . .	At least	But less than	Your Maryland tax is . . .	At least	But less than	Your Maryland tax is . . .	At least	But less than	Your Maryland tax is . . .
75,000			78,000			81,000			84,000			87,000		
75,000	75,050	3,511	78,000	78,050	3,654	81,000	81,050	3,796	84,000	84,050	3,939	87,000	87,050	4,081
75,050	75,100	3,514	78,050	78,100	3,656	81,050	81,100	3,799	84,050	84,100	3,941	87,050	87,100	4,084
75,100	75,150	3,516	78,100	78,150	3,658	81,100	81,150	3,801	84,100	84,150	3,943	87,100	87,150	4,086
75,150	75,200	3,518	78,150	78,200	3,661	81,150	81,200	3,803	84,150	84,200	3,946	87,150	87,200	4,088
75,200	75,250	3,521	78,200	78,250	3,663	81,200	81,250	3,806	84,200	84,250	3,948	87,200	87,250	4,091
75,250	75,300	3,523	78,250	78,300	3,666	81,250	81,300	3,808	84,250	84,300	3,951	87,250	87,300	4,093
75,300	75,350	3,525	78,300	78,350	3,668	81,300	81,350	3,810	84,300	84,350	3,953	87,300	87,350	4,095
75,350	75,400	3,528	78,350	78,400	3,670	81,350	81,400	3,813	84,350	84,400	3,955	87,350	87,400	4,098
75,400	75,450	3,530	78,400	78,450	3,673	81,400	81,450	3,815	84,400	84,450	3,958	87,400	87,450	4,100
75,450	75,500	3,533	78,450	78,500	3,675	81,450	81,500	3,818	84,450	84,500	3,960	87,450	87,500	4,103
75,500	75,550	3,535	78,500	78,550	3,677	81,500	81,550	3,820	84,500	84,550	3,962	87,500	87,550	4,105
75,550	75,600	3,537	78,550	78,600	3,680	81,550	81,600	3,822	84,550	84,600	3,965	87,550	87,600	4,107
75,600	75,650	3,540	78,600	78,650	3,682	81,600	81,650	3,825	84,600	84,650	3,967	87,600	87,650	4,110
75,650	75,700	3,542	78,650	78,700	3,685	81,650	81,700	3,827	84,650	84,700	3,970	87,650	87,700	4,112
75,700	75,750	3,544	78,700	78,750	3,687	81,700	81,750	3,829	84,700	84,750	3,972	87,700	87,750	4,114
75,750	75,800	3,547	78,750	78,800	3,689	81,750	81,800	3,832	84,750	84,800	3,974	87,750	87,800	4,117
75,800	75,850	3,549	78,800	78,850	3,692	81,800	81,850	3,834	84,800	84,850	3,977	87,800	87,850	4,119
75,850	75,900	3,552	78,850	78,900	3,694	81,850	81,900	3,837	84,850	84,900	3,979	87,850	87,900	4,122
75,900	75,950	3,554	78,900	78,950	3,696	81,900	81,950	3,839	84,900	84,950	3,981	87,900	87,950	4,124
75,950	76,000	3,556	78,950	79,000	3,699	81,950	82,000	3,841	84,950	85,000	3,984	87,950	88,000	4,126
76,000			79,000			82,000			85,000			88,000		
76,000	76,050	3,559	79,000	79,050	3,701	82,000	82,050	3,844	85,000	85,050	3,986	88,000	88,050	4,129
76,050	76,100	3,561	79,050	79,100	3,704	82,050	82,100	3,846	85,050	85,100	3,989	88,050	88,100	4,131
76,100	76,150	3,563	79,100	79,150	3,706	82,100	82,150	3,848	85,100	85,150	3,991	88,100	88,150	4,133
76,150	76,200	3,566	79,150	79,200	3,708	82,150	82,200	3,851	85,150	85,200	3,993	88,150	88,200	4,136
76,200	76,250	3,568	79,200	79,250	3,711	82,200	82,250	3,853	85,200	85,250	3,996	88,200	88,250	4,138
76,250	76,300	3,571	79,250	79,300	3,713	82,250	82,300	3,856	85,250	85,300	3,998	88,250	88,300	4,141
76,300	76,350	3,573	79,300	79,350	3,715	82,300	82,350	3,858	85,300	85,350	4,000	88,300	88,350	4,143
76,350	76,400	3,575	79,350	79,400	3,718	82,350	82,400	3,860	85,350	85,400	4,003	88,350	88,400	4,145
76,400	76,450	3,578	79,400	79,450	3,720	82,400	82,450	3,863	85,400	85,450	4,005	88,400	88,450	4,148
76,450	76,500	3,580	79,450	79,500	3,723	82,450	82,500	3,865	85,450	85,500	4,008	88,450	88,500	4,150
76,500	76,550	3,582	79,500	79,550	3,725	82,500	82,550	3,867	85,500	85,550	4,010	88,500	88,550	4,152
76,550	76,600	3,585	79,550	79,600	3,727	82,550	82,600	3,870	85,550	85,600	4,012	88,550	88,600	4,155
76,600	76,650	3,587	79,600	79,650	3,730	82,600	82,650	3,872	85,600	85,650	4,015	88,600	88,650	4,157
76,650	76,700	3,590	79,650	79,700	3,732	82,650	82,700	3,875	85,650	85,700	4,017	88,650	88,700	4,160
76,700	76,750	3,592	79,700	79,750	3,734	82,700	82,750	3,877	85,700	85,750	4,019	88,700	88,750	4,162
76,750	76,800	3,594	79,750	79,800	3,737	82,750	82,800	3,879	85,750	85,800	4,022	88,750	88,800	4,164
76,800	76,850	3,597	79,800	79,850	3,739	82,800	82,850	3,882	85,800	85,850	4,024	88,800	88,850	4,167
76,850	76,900	3,599	79,850	79,900	3,742	82,850	82,900	3,884	85,850	85,900	4,027	88,850	88,900	4,169
76,900	76,950	3,601	79,900	79,950	3,744	82,900	82,950	3,886	85,900	85,950	4,029	88,900	88,950	4,171
76,950	77,000	3,604	79,950	80,000	3,746	82,950	83,000	3,889	85,950	86,000	4,031	88,950	89,000	4,174
77,000			80,000			83,000			86,000			89,000		
77,000	77,050	3,606	80,000	80,050	3,749	83,000	83,050	3,891	86,000	86,050	4,034	89,000	89,050	4,176
77,050	77,100	3,609	80,050	80,100	3,751	83,050	83,100	3,894	86,050	86,100	4,036	89,050	89,100	4,179
77,100	77,150	3,611	80,100	80,150	3,753	83,100	83,150	3,896	86,100	86,150	4,038	89,100	89,150	4,181
77,150	77,200	3,613	80,150	80,200	3,756	83,150	83,200	3,898	86,150	86,200	4,041	89,150	89,200	4,183
77,200	77,250	3,616	80,200	80,250	3,758	83,200	83,250	3,901	86,200	86,250	4,043	89,200	89,250	4,186
77,250	77,300	3,618	80,250	80,300	3,761	83,250	83,300	3,903	86,250	86,300	4,046	89,250	89,300	4,188
77,300	77,350	3,620	80,300	80,350	3,763	83,300	83,350	3,905	86,300	86,350	4,048	89,300	89,350	4,190
77,350	77,400	3,623	80,350	80,400	3,765	83,350	83,400	3,908	86,350	86,400	4,050	89,350	89,400	4,193
77,400	77,450	3,625	80,400	80,450	3,768	83,400	83,450	3,910	86,400	86,450	4,053	89,400	89,450	4,195
77,450	77,500	3,628	80,450	80,500	3,770	83,450	83,500	3,913	86,450	86,500	4,055	89,450	89,500	4,198
77,500	77,550	3,630	80,500	80,550	3,772	83,500	83,550	3,915	86,500	86,550	4,057	89,500	89,550	4,200
77,550	77,600	3,632	80,550	80,600	3,775	83,550	83,600	3,917	86,550	86,600	4,060	89,550	89,600	4,202
77,600	77,650	3,635	80,600	80,650	3,777	83,600	83,650	3,920	86,600	86,650	4,062	89,600	89,650	4,205
77,650	77,700	3,637	80,650	80,700	3,780	83,650	83,700	3,922	86,650	86,700	4,065	89,650	89,700	4,207
77,700	77,750	3,639	80,700	80,750	3,782	83,700	83,750	3,924	86,700	86,750	4,067	89,700	89,750	4,209
77,750	77,800	3,642	80,750	80,800	3,784	83,750	83,800	3,927	86,750	86,800	4,069	89,750	89,800	4,212
77,800	77,850	3,644	80,800	80,850	3,787	83,800	83,850	3,929	86,800	86,850	4,072	89,800	89,850	4,214
77,850	77,900	3,647	80,850	80,900	3,789	83,850	83,900	3,932	86,850	86,900	4,074	89,850	89,900	4,217
77,900	77,950	3,649	80,900	80,950	3,791	83,900	83,950	3,934	86,900	86,950	4,076	89,900	89,950	4,219
77,950	78,000	3,651	80,950	81,000	3,794	83,950	84,000	3,936	86,950	87,000	4,079	89,950	90,000	4,221

2021 MARYLAND TAX TABLE

If your taxable net income is . . .			If your taxable net income is . . .			If your taxable net income is . . .			If your taxable net income is . . .			If your taxable net income is . . .		
At least	But less than	Your Maryland tax is . . .	At least	But less than	Your Maryland tax is . . .	At least	But less than	Your Maryland tax is . . .	At least	But less than	Your Maryland tax is . . .	At least	But less than	Your Maryland tax is . . .
90,000			92,000			94,000			96,000			98,000		
90,000	90,050	4,224	92,000	92,050	4,319	94,000	94,050	4,414	96,000	96,050	4,509	98,000	98,050	4,604
90,050	90,100	4,226	92,050	92,100	4,321	94,050	94,100	4,416	96,050	96,100	4,511	98,050	98,100	4,606
90,100	90,150	4,228	92,100	92,150	4,323	94,100	94,150	4,418	96,100	96,150	4,513	98,100	98,150	4,608
90,150	90,200	4,231	92,150	92,200	4,326	94,150	94,200	4,421	96,150	96,200	4,516	98,150	98,200	4,611
90,200	90,250	4,233	92,200	92,250	4,328	94,200	94,250	4,423	96,200	96,250	4,518	98,200	98,250	4,613
90,250	90,300	4,236	92,250	92,300	4,331	94,250	94,300	4,426	96,250	96,300	4,521	98,250	98,300	4,616
90,300	90,350	4,238	92,300	92,350	4,333	94,300	94,350	4,428	96,300	96,350	4,523	98,300	98,350	4,618
90,350	90,400	4,240	92,350	92,400	4,335	94,350	94,400	4,430	96,350	96,400	4,525	98,350	98,400	4,620
90,400	90,450	4,243	92,400	92,450	4,338	94,400	94,450	4,433	96,400	96,450	4,528	98,400	98,450	4,623
90,450	90,500	4,245	92,450	92,500	4,340	94,450	94,500	4,435	96,450	96,500	4,530	98,450	98,500	4,625
90,500	90,550	4,247	92,500	92,550	4,342	94,500	94,550	4,437	96,500	96,550	4,532	98,500	98,550	4,627
90,550	90,600	4,250	92,550	92,600	4,345	94,550	94,600	4,440	96,550	96,600	4,535	98,550	98,600	4,630
90,600	90,650	4,252	92,600	92,650	4,347	94,600	94,650	4,442	96,600	96,650	4,537	98,600	98,650	4,632
90,650	90,700	4,255	92,650	92,700	4,350	94,650	94,700	4,445	96,650	96,700	4,540	98,650	98,700	4,635
90,700	90,750	4,257	92,700	92,750	4,352	94,700	94,750	4,447	96,700	96,750	4,542	98,700	98,750	4,637
90,750	90,800	4,259	92,750	92,800	4,354	94,750	94,800	4,449	96,750	96,800	4,544	98,750	98,800	4,639
90,800	90,850	4,262	92,800	92,850	4,357	94,800	94,850	4,452	96,800	96,850	4,547	98,800	98,850	4,642
90,850	90,900	4,264	92,850	92,900	4,359	94,850	94,900	4,454	96,850	96,900	4,549	98,850	98,900	4,644
90,900	90,950	4,266	92,900	92,950	4,361	94,900	94,950	4,456	96,900	96,950	4,551	98,900	98,950	4,646
90,950	91,000	4,269	92,950	93,000	4,364	94,950	95,000	4,459	96,950	97,000	4,554	98,950	99,000	4,649
91,000			93,000			95,000			97,000			99,000		
91,000	91,050	4,271	93,000	93,050	4,366	95,000	95,050	4,461	97,000	97,050	4,556	99,000	99,050	4,651
91,050	91,100	4,274	93,050	93,100	4,369	95,050	95,100	4,464	97,050	97,100	4,559	99,050	99,100	4,654
91,100	91,150	4,276	93,100	93,150	4,371	95,100	95,150	4,466	97,100	97,150	4,561	99,100	99,150	4,656
91,150	91,200	4,278	93,150	93,200	4,373	95,150	95,200	4,468	97,150	97,200	4,563	99,150	99,200	4,658
91,200	91,250	4,281	93,200	93,250	4,376	95,200	95,250	4,471	97,200	97,250	4,566	99,200	99,250	4,661
91,250	91,300	4,283	93,250	93,300	4,378	95,250	95,300	4,473	97,250	97,300	4,568	99,250	99,300	4,663
91,300	91,350	4,285	93,300	93,350	4,380	95,300	95,350	4,475	97,300	97,350	4,570	99,300	99,350	4,665
91,350	91,400	4,288	93,350	93,400	4,383	95,350	95,400	4,478	97,350	97,400	4,573	99,350	99,400	4,668
91,400	91,450	4,290	93,400	93,450	4,385	95,400	95,450	4,480	97,400	97,450	4,575	99,400	99,450	4,670
91,450	91,500	4,293	93,450	93,500	4,388	95,450	95,500	4,483	97,450	97,500	4,578	99,450	99,500	4,673
91,500	91,550	4,295	93,500	93,550	4,390	95,500	95,550	4,485	97,500	97,550	4,580	99,500	99,550	4,675
91,550	91,600	4,297	93,550	93,600	4,392	95,550	95,600	4,487	97,550	97,600	4,582	99,550	99,600	4,677
91,600	91,650	4,300	93,600	93,650	4,395	95,600	95,650	4,490	97,600	97,650	4,585	99,600	99,650	4,680
91,650	91,700	4,302	93,650	93,700	4,397	95,650	95,700	4,492	97,650	97,700	4,587	99,650	99,700	4,682
91,700	91,750	4,304	93,700	93,750	4,399	95,700	95,750	4,494	97,700	97,750	4,589	99,700	99,750	4,684
91,750	91,800	4,307	93,750	93,800	4,402	95,750	95,800	4,497	97,750	97,800	4,592	99,750	99,800	4,687
91,800	91,850	4,309	93,800	93,850	4,404	95,800	95,850	4,499	97,800	97,850	4,594	99,800	99,850	4,689
91,850	91,900	4,312	93,850	93,900	4,407	95,850	95,900	4,502	97,850	97,900	4,597	99,850	99,900	4,692
91,900	91,950	4,314	93,900	93,950	4,409	95,900	95,950	4,504	97,900	97,950	4,599	99,900	99,950	4,694
91,950	92,000	4,316	93,950	94,000	4,411	95,950	96,000	4,506	97,950	98,000	4,601	99,950	100,000	4,696

Use the appropriate Maryland tax computation worksheet schedule (17A) 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.							
Taxable Net Income	(a)	(b)	(c)	(d)	(e)	(f)	Maryland Tax
If Line 20 of Form 502	Enter the amount from Line 20 of Form 502	Subtraction Amount	Subtract Column (b) from (a) and enter here	Multiplication Amount	Multiply (c) by (d) enter here	Addition Amount	Add (e) to (f). Enter result here and on Line 21 of Form 502
At least \$100,000 but not over \$125,000	\$	\$ 100,000.00	\$	x .0500	\$	\$ 4,697.50	\$
Over \$125,000 but not over \$150,000	\$	\$ 125,000.00	\$	x .0525	\$	\$ 5,947.50	\$
Over \$150,000 but not over \$250,000	\$	\$ 150,000.00	\$	x .0550	\$	\$ 7,260.00	\$
Over \$250,000	\$	\$ 250,000.00	\$	x .0575	\$	\$ 12,760.00	\$
Tax Rate Schedule II - Use if your filing status is Married Filing Joint, Head of Household, or Qualifying Widow(er) with Dependent Child. Use the row in which your taxable net income appears.							
Taxable Net Income	(a)	(b)	(c)	(d)	(e)	(f)	Maryland Tax
If Line 20 of Form 502	Enter the amount from Line 20 of Form 502	Subtraction Amount	Subtract Column (b) from (a) and enter here	Multiplication Amount	Multiply (c) by (d) enter here	Addition Amount	Add (e) to (f). Enter result here and on Line 21 of Form 502
At least \$100,000 but not over \$150,000	\$	\$ 3,000.00	\$	x .0475	\$	\$ 90.00	\$
Over \$150,000 but not over \$175,000	\$	\$150,000.00	\$	x .0500	\$	\$ 7,072.50	\$
Over \$175,000 but not over \$225,000	\$	\$175,000.00	\$	x .0525	\$	\$ 8,322.50	\$
Over \$225,000 but not over \$300,000	\$	\$225,000.00	\$	x .0550	\$	\$ 10,947.50	\$
Over \$300,000	\$	\$300,000.00	\$	x .0575	\$	\$ 15,072.50	\$

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, 2022**. The remaining quarterly payments are due **June 15, 2022, September 15, 2022** and **January 15, 2023**. 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 2021 income tax (Form 502 or 505), you may apply all or part of the overpayment to your 2022 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 2022 tax The worksheet is designed to develop an estimate of your 2022 Maryland and local income tax. Be as accurate as you can in forecasting your 2022 income. You may use your 2021 income tax as a guide, but if you will receive more income than you did in 2021, 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 2022 Maryland taxes may use the Nonresident Estimate Tax Calculator at www.marylandtaxes.gov.

Specific Instructions:

Line 1. Total income expected in 2022 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 \$1,550, enter \$1,550; if the amount is between \$1,550 and \$2,350, enter that amount; if the amount is more than \$2,350, enter \$2,350.

If Filing Status 2, 4, 5: If the amount computed is less than \$3,100, enter \$3,100; if the amount is between \$3,100 and \$4,700, enter that amount; if the amount is more than \$4,700, enter \$4,700.

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 Widow(er) Each Exemption is
\$100,000 or less		\$3,200	\$3,200
Over	But not over		
\$100,000	\$125,000	\$1,600	\$3,200
\$125,000	\$150,000	\$800	\$3,200
\$150,000	\$175,000	\$0	\$1,600
\$175,000	\$200,000	\$0	\$800
In excess of \$200,000		\$0	\$0

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)

For taxpayers filing Joint Returns, Head of Household, or for Qualifying Widows/Widowers.

Tax Rate Schedule II

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 . . . . .	.0305
Anne Arundel County . . . . .	.0281
Baltimore County . . . . .	.0320
Calvert County . . . . .	.0300
Caroline County . . . . .	.0320
Carroll County . . . . .	.0303
Cecil County . . . . .	.0300
Charles County . . . . .	.0303
Dorchester County . . . . .	.0320
Frederick County . . . . .	.0296
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 . . . . .	.0310
Somerset County . . . . .	.0320
Talbot County . . . . .	.0240
Washington County . . . . .	.0300
Wicomico County . . . . .	.0320
Worcester County . . . . .	.0225
Nonresidents use . . . . .	.0225

Filing a return instead of fourth payment Instead of making the fourth declaration payment on or before **January 15, 2023**, you may file your 2022 personal income tax return, provided you file it on or before **January 31, 2023** and pay in full with the return any balance of tax due.

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 2022 declaration and full payment of the estimated tax are due on or before **January 15, 2023**. 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, 2023**.

Changes in income or exemptions Your situation may not require you to file a declaration on **April 15, 2022**. 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 www.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 2022 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 www.marylandtaxes.gov/online-services/individuals.php

ALTERNATIVE PAYMENT METHODS

For alternative methods of payment, such as a credit card, visit www.marylandtaxes.gov.

Payment by check or money order Make your check or money order payable to Comptroller of Maryland. Use blue or black ink. Write the type of tax, year of tax and tax being paid on your check. It is recommended that you include your Social Security number on check. DO NOT SEND CASH.



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

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

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, 2022, (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 I owe penalties and interest?"**.

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, 2022.

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 www.marylandtaxes.gov.

When should I mail Form PV without a payment?

Never.

When requesting an extension beyond six months, how should I file?

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 www.marylandtaxes.gov.

When should I file?

If you owe any tax, file Form PV along with your payment on or before April 15, 2022. 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 should I 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 www.marylandtaxes.gov; otherwise, make check or money order payable to: **COMPTROLLER OF MARYLAND**.

It is recommended that you include your Social Security number on check using blue or black ink and attach to Form PV.

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

Will I owe penalties and interest?

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.

Should I attach a copy of the extension form to my Form 502, 505, or 515?

No, Form PV has replaced the extension Form 502E.

If you need assistance:

- Visit www.marylandtaxes.gov; or
- Email 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 www.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 2022 (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 2022 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 2022. **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 www.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 or 502DEP for the tax year. Include any 2020 overpayment credited to your 2021 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 2020. **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.

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: www.marylandtaxes.gov

Check the REGISTRATION SEARCH on the Maryland Department of Labor at: www.dllr.state.md.us/license/taxprep

Check the LICENSE SEARCH for CPAs on the Maryland Department of Labor at: www.dllr.state.md.us/license/cpa/

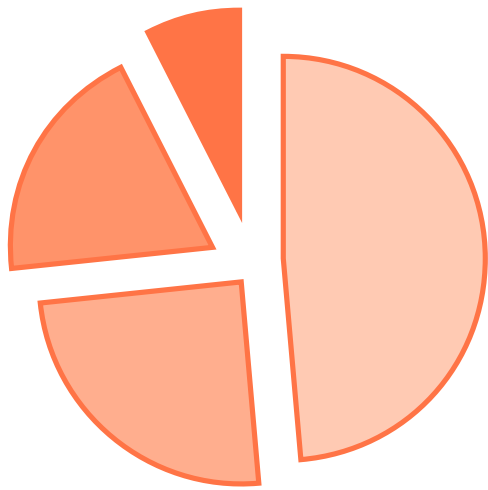
Check the ACTIVE STATUS for attorneys on the Maryland Courts at: www.mdcourts.gov/lawyers/attylist.html

GET YOUR 1099-G ELECTRONICALLY

Visit www.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 www.marylandtaxes.gov.

State of Maryland General Fund Expenditures

For Fiscal Year Ending June 30, 2020 - Expressed in Thousands



Public education	\$8,815,604	47.40%
Health, hospitals and mental hygiene	\$5,118,305	27.52%
Other	\$3,406,881	18.32%
Public safety and correctional services	\$1,258,447	6.77%
Total	\$18,599,237	100.00%



Maryland ABLE Tax Benefits

The following deduction 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 deduction if they open a new OR contribute to an existing Maryland ABLE account?

Who may be eligible for income deductions?

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



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

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

Each ABLE account is limited to a total annual contribution of \$15,000 from all contributors.

A Beneficiary may qualify to contribute the lesser of their earnings up to an additional \$12,760 for 2021 so long as they or their employer did not contribute to any retirement plan for the Beneficiary within the taxable year.

\$5,000 combined annual income deduction.

* 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 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.



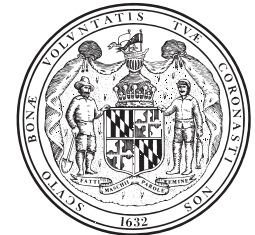
It is easy to participate in our democracy:

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 529 Tax Benefits





Maryland529

Did you know that Maryland taxpayers may be eligible for a State income deduction if they open a new **OR** contribute to an existing Maryland 529 Account?

The example on the right is based on Parent 1 opening an MCIP and MPCT plan for a single Beneficiary and Parent 2 making an additional contribution to both plans.



Two Available Plans: Maryland College Investment Plan (MCIP) and Maryland Prepaid College Trust (MPCT)

Eligibility: Each family member who opens a new Account or contributes to an existing Account may be eligible for the income deduction.	Plans	Parent 1 Account Holder 	Parent 2 Account Contributor 	Estimated Tax Saving
Contributions: Contribute to both plans to maximize the income deduction.	MCIP ¹	\$2,500	\$2,500	\$190 ² x 2
	MPCT	\$2,500	\$2,500	\$190 ² x 2
Deductions: Deduct up to \$2,500 per year for each Beneficiary in MCIP plan and/or each MPCT contract. Deductions apply to Maryland taxable income for the parent's contributions in that tax year.		\$5,000	\$5,000	\$760
				
		\$10,000 combined annual income deduction ³		\$760 total State and local tax savings on \$10,000 deduction

¹ Contributions to an MCIP account cannot be deducted for any calendar year in which the Account Holder received a State Contribution through the Save4College State Contribution Program. ² 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 income deduction may vary. ³ Account Holders and contributors can each deduct 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 deduction.

Visit **Maryland529.com** for complete details.

Please read the entire Enrollment Kit carefully before deciding to enroll. The Maryland Senator Edward J. Kasemeyer Prepaid College Trust and Maryland Senator Edward J. Kasemeyer College Investment Plan Disclosure Statements provide investment objectives, risks, expenses and costs, fees, and other information you should 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 deduction on your State taxes for contributions that you made to that or any other MCIP 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.

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.

2021 COMBINED GROSS HOUSEHOLD INCOME		2021 COMBINED GROSS HOUSEHOLD INCOME		2021 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 must be met. 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 www.dat.maryland.gov. The deadline for filing a Homeowners' Tax Credit application is generally October 1, 2022.

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 www.dat.maryland.gov. The filing deadline for the Renter's Program is October 1, 2022.

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 please visit the State Department of Assessments and Taxation website at www.dat.maryland.gov.

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

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TAX INFORMATION AND ASSISTANCE

Visit www.marylandtaxes.gov or call 1-800-638-2937 or from Central Maryland 410-260-7980

SCHEDULE TAXPAYER ASSISTANCE

Free tax assistance is available. Schedule your virtual or in-person appointment by visiting the Comptroller's website at www.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, 2022. During this period, telephone assistance is available from 8:30 a.m. until 7:00 p.m., Monday through Friday except for State Holidays.

EMAIL SERVICE

Email to: 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

State Office Building
301 W. Preston St., Rm. 206
Baltimore, MD 21201-2326

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 West Patrick St., Rm. 2603
Frederick, MD 21701-5578

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

Upper Marlboro

Prince George's County Courthouse
14735 Main St., Rm. 083B
Upper Marlboro, MD 20772-3051

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: MONDAY, APRIL 18, 2022