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*Adobe Reader is the only compatible application for our fillable, 2D barcode forms. Adobe Reader can be downloaded for free here.

If you have questions or prefer to have this form mailed to you, contact us by email at TAXFORMS@marylandtaxes.gov or by telephone at (410) 260-7980.

Name _____ SSN _____

EXEMPTIONS
See Instruction 10. Check appropriate box(es). **NOTE:** If you are claiming dependents, you **must attach the Dependents' Information Form 502B** to this form to receive the applicable exemption amount.

A. ▶ ☐ **Yourself** ▶ ☐ **Spouse** . . . . .Enter number checked ☐ See Instruction 10 **A. $** _____ . ___

B. ▶ ☐ 65 or over ▶ ☐ 65 or over

▶ ☐ Blind ▶ ☐ Blind . . . . . .Enter number checked ☐ X $1,000 . . . . . .**B. $** _____ . ___

C. Enter number from Line 3 of Dependent Form 502B . . . . . ☐ See Instruction 10 **C. $** _____ . ___

D. Enter Total Exemptions (Add A, B and C.) . . . . . ▶ ☐ **Total Amount. . . .D. $** _____ . ___

MARYLAND HEALTH CARE COVERAGE
See Instruction 3.

Check here ▶ ☐ If you do not have health care coverage DOB (mm/dd/yyyy) ▶ _____

Check here ▶ ☐ If your spouse does not have health care coverage DOB (mm/dd/yyyy) ▶ _____

Check here ▶ ☐ I authorize the Comptroller of Maryland to share information from this tax return with Maryland Health Connection for the purpose of determining pre-eligibility for no-cost or low-cost health care coverage.

E-mail address ▶ _____

INCOME
See Instruction 11.

1. Adjusted gross income from your federal return . . . . . ▶ 1. _____ . ___

1a. Wages, salaries and/or tips. . . . . ▶ 1a. _____ . ___

1b. Earned **income** . . . . . ▶ 1b. _____ . ___

1c. Capital Gain or (loss) . . . . . ▶ 1c. _____ . ___

1d. Taxable Pensions, IRAs, Annuities (**Attach Form 502R.**) ▶ 1d. _____ . ___

1e. Place a "Y" in this box if the amount of your investment income is more than $11,950 . . ▶ ☐

ADDITIONS TO MARYLAND INCOME
See Instruction 12.

2. Tax-exempt interest on state and local obligations (bonds) other than Maryland . . . . . ▶ 2. _____ . ___

3. State retirement pickup. . . . . ▶ 3. _____ . ___

4. Lump sum distributions (from worksheet in Instruction 12.) . . . . . ▶ 4. _____ . ___

5. Other additions (Enter code letter(s) from Instruction 12.) ▶ ___ ___ ___ ___. . . . . ▶ 5. _____ . ___

6. Total additions (Add Lines 2 through 5. See instructions.) . . . . . ▶ 6. _____ . ___

7. Total federal adjusted gross income and Maryland additions (Add Lines 1 and 6.) . . . . . 7. _____ . ___

SUBTRACTIONS FROM MARYLAND INCOME
See Instruction 13.

8. Taxable refunds, credits or offsets of state and local income taxes included in Line 1 . . . . . ▶ 8. _____ . ___

9. Child and dependent care expenses . . . . . ▶ 9. _____ . ___

10a. Pension exclusion from worksheet (13A) . . . . . **Yourself** ▶ ☐ **Spouse** ▶ ☐ ▶ 10a. _____ . ___

10b. Ranger pension exclusion from worksheet (13E) . . **Yourself** ▶ ☐ **Spouse** ▶ ☐ ▶ 10b. _____ . ___

11. Taxable Social Security and RR benefits (Tier I, II and supplemental) included in Line 1 . . . . ▶ 11. _____ . ___

12. Income received during period of nonresidence (See Instruction 26.) . . . . . ▶ 12. _____ . ___

13. Subtractions from attached Form 502SU . . . . . ▶ ___ ___ ___ ___. . . . . ▶ 13. _____ . ___

14. Two-income subtraction from worksheet in Instruction 13 . . . . . ▶ 14. _____ . ___

15. Total subtractions (Add Lines 8 through 14. See instructions.) . . . . . ▶ 15. _____ . ___

16. Maryland adjusted gross income (Subtract Line 15 from Line 7.) . . . . . 16. _____ . ___

DEDUCTION METHOD
See Instruction 16.

All taxpayers must select one method and check the appropriate box.

☐ **STANDARD DEDUCTION METHOD** (Enter amount on Line 17.)

▶ ☐ **ITEMIZED DEDUCTION METHOD** (Complete Lines 17a, 17b and 17c.)

17a. Total federal itemized deductions (from Line 17, federal Schedule A) . . . . . ▶ 17a. _____ . ___

17b. State and local income taxes (See Instruction 14.) . . . . . ▶ 17b. _____ . ___

17c. Itemized deduction phaseout amount (from worksheet in Instruction 14.). ▶ 17c. _____ . ___

Subtract Line 17b and Line 17c from Line 17a and enter amount on Line 17

17. Deduction amount (Part-year residents see Instruction 26 (l and m.)). . . . . ▶ 17. _____ . ___

18. Net income (Subtract Line 17 from Line 16.) . . . . . 18. _____ . ___

19. Exemption amount from Exemptions area (See Instruction 10.). . . . . 19. _____ . ___

20. Taxable net income (Subtract Line 19 from Line 18.) . . . . . 20. _____ . ___

20a. Net capital gain income subject to additional tax from Line 9 of Form 502CG (Attach Form 502CG.). ▶ 20a. _____ . ___

Name _____ SSN _____

	21. Maryland tax (from Tax Table or Computation Worksheet Schedules I or II) . . . . . 21.	
	21a. Recaptured credit from Part DD, Line 1 of Form 502CR. (Attach Form 502CR) . . . . . 21a.	
	21b. Additional tax on net capital gain income. Multiply Line 20a by .02. . . . . 21b.	
	22. Earned income credit (EIC) (See Instruction 18.) . . . . . ▶22.	
	☐ Check this box if you are claiming the Maryland Earned Income Credit, but do not qualify for the federal Earned Income Credit.	
	☐ Check this box if you are claiming the Maryland Earned Income Credit with a qualifying child.	
	23. Poverty level credit (See Instruction 18.). . . . . ▶23.	
	24. Other income tax credits for individuals from Part AA, Line 14 of Form 502CR (**Attach Form 502CR.**) . .24.	
	25. Business tax credits**. . . . You must file this form electronically to claim business tax credits on Form 500CR.**	
	26. Total credits (Add Lines 22 through 25.). . . . . 26.	
	27. Maryland tax after credits (Add Lines 21 through 21b, then subtract Line 26.) If less than 0, enter 0 . . . . . 27.	
LOCAL TAX COMPUTATION	**28.** Local tax (See Instruction 19 for tax rates and worksheet.) **Multiply Line 20 by your local tax rate** .0 _____ or use the Local Tax Worksheet. . . . . 28.	
	29. Local earned income credit (from Local Earned Income Credit Worksheet in Instruction 19.) . . 29.	
	30. Local poverty level credit (from Local Poverty Level Credit Worksheet in Instruction 19.) . . . . 30.	
	31. Local tax credit from Part BB, Line 1 of Form 502CR (**Attach Form 502CR.**) . . . . . 31.	
	32. Total credits (Add Lines 29 through 31.) . . . . . 32.	
	33. Local tax after credits (Subtract Line 32 from Line 28.) If less than 0, enter 0 . . . . . 33.	
	34. Total Maryland and local tax (Add Lines 27 and 33.). . . . . 34.	
CONTRIBUTIONS See Instruction 20.	**35.** Contribution to Chesapeake Bay and Endangered Species Fund . . . . . ▶ 35.	
	36. Contribution to Developmental Disabilities Services and Support Fund . . . . . ▶ 36.	
	37. Contribution to Maryland Cancer Fund. . . . . ▶ 37.	
	38. Contribution to Fair Campaign Financing Fund . . . . . ▶ 38.	
	39. Contribution to Maryland Veterans Trust Fund . . . . . ▶ 39.	
	40. Total Maryland income tax, local income tax and contributions (Add Lines 34 through 39.) 40.	
	41. Total Maryland and local tax withheld **(Enter total from your W-2 and 1099 forms and attach if MD tax is withheld.)** . . . . . ▶41.	
	42. Amount withheld on Form MW506NRS . . . . . ▶42.	
	43. 2025 estimated tax payments, amount applied from 2024 return, and payment made with an extension request . . . . . ▶43.	
	44. Refundable earned income credit (from worksheet in Instruction 21) . . . . . ▶44.	
	45. Refundable income tax credits from Part CC, Line 10 of Form 502CR (Attach Form 502CR and/or Schedule K-1 (Forms 510/511), if applicable. See Instruction 21.) 45.	
	46. Total payments and credits (Add Lines 41 through 45.) . . . . . 46.	
	47. Balance due (If Line 40 is more than Line 46, subtract Line 46 from Line 40. See Instruction 22.) . . . . . ▶47.	
	48. Overpayment (If Line 40 is less than Line 46, subtract Line 40 from Line 46.) . . . . . ▶48.	
REFUND	**49. Amount of overpayment TO BE APPLIED TO 2026 ESTIMATED TAX**. . . . . ▶49.	
	50. Amount of overpayment **TO BE REFUNDED TO YOU** (Subtract Line 49 from Line 48.) See Line 53. . . . . **REFUND** ▶50.	
	51. Check here ☐ if you are attaching Form 502UP. Enter interest charges from Line 18 _____ or for late filing _____ ▶51.	
	51a. Homebuyer withdrawal penalty. . . . . ▶51a.	
AMOUNT DUE	**52. TOTAL AMOUNT DUE** (Add Lines 47, 51, and 51a.) **IF $1 OR MORE, PAY IN FULL WITH THIS RETURN. INCLUDE FORM PV**. . . . . ▶52.	

Name _____ SSN _____

DIRECT DEPOSIT OF REFUND (See Instruction 22.) **Verify that all account information is correct and clearly legible.** If you are requesting direct deposit of your refund, complete the following. **To split your Direct Deposit**, use Form 588.

▶ ☐ Check here if you authorize the State of Maryland to issue your refund by direct deposit.

▶ ☐ Check here if this refund will go to an account outside of the United States.

53a. Type of account: ▶ ☐ Checking ☐ Savings **53b.** Routing Number (9-digits) ▶ _____

53c. Account Number ▶ _____

53d. Name(s) as it appears on the bank account _____

▶ _____ _____ ▶ _____ _____ _____

Daytime telephone no. Home telephone no. CODE NUMBERS (3 digits per line)

Check here ☐ if you authorize your preparer to discuss this return with us. Check here ▶ ☐ if you authorize your paid preparer not to file electronically. Check here ▶ ☐ if you agree to receive your 1099G Income Tax Refund statement electronically (See Instruction 24.)

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements and to the best of my knowledge and belief it is true, correct, and complete. If prepared by a person other than taxpayer, the declaration is based on all information of which the preparer has any knowledge.

_____ _____
Your signature Date

_____ _____
Spouse's signature Date

_____
Printed name of the preparer / or Firm's name

_____
Street address of preparer or Firm's address

_____
Signature of preparer other than taxpayer **(Required by Law)**

_____
City, State, ZIP Code + 4

_____ ▶ _____
Telephone number of preparer Preparer's PTIN **(Required by Law)**

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

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

For returns filed with payments, attach your check or money order to Form PV. Make your check or money order payable to Comptroller of Maryland. If filing individually, you must include the taxpayer's Social Security number (SSN)/Individual Taxpayer Identification number (ITIN) on the check or money order. If filing jointly, you must include the Social Security number/ITIN of the primary taxpayer, tax year, and tax type on the check or money order. Failure to include this information will delay the processing of your payment. Do not staple Form PV or check/money order to Form 502. Place Form PV with attached check or money order on TOP of Form 502 and mail to:

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

To make an online payment, scan the QR code below and follow instructions, or go to **marylandcomptroller.gov** and click on Pay.

MARYLAND FORM **502B**

DEPENDENTS' INFORMATION

(Attach to Forms 502, 505 or 515.)

22502B050

2025

Print Using Blue or Black Ink Only

Your Social Security Number Spouse's Social Security Number

Your First Name MI

Your Last Name

Spouse's First Name MI

Spouse's Last Name

Summary

1. Enter the total number checked below for Regular dependents (. . . . ▶ 1. ______
2. Enter the total number checked below for dependents 65 or over (. . . . ▶ 2. ______
3. Total dependent exemptions (Add ines 1 and 2 and enter the total here and on Line (C) of the Exemptions area of Form 502, 505 or 515.) . . . . 3. ______

Dependents (If a dependent listed below is age 65 or over, check both 4 and 5.)

▶ 1. First Name ______ MI ___ ▶ Last Name ______
▶ 2. Social Security Number ______ 3. Relationship ______ 4. Regular ☐ 5. 65 or over ☐
Check here ▶ ☐ if this dependent does not have health care coverage
DOB (MM/DD/YYYY) ▶ ______
Date of birth is REQUIRED.

▶ 1. First Name ______ MI ___ ▶ Last Name ______
▶ 2. Social Security Number ______ 3. Relationship ______ 4. Regular ☐ 5. 65 or over ☐
Check here ▶ ☐ if this dependent does not have health care coverage
DOB (MM/DD/YYYY) ▶ ______
Date of birth is REQUIRED.

▶ 1. First Name ______ MI ___ ▶ Last Name ______
▶ 2. Social Security Number ______ 3. Relationship ______ 4. Regular ☐ 5. 65 or over ☐
Check here ▶ ☐ if this dependent does not have health care coverage
DOB (MM/DD/YYYY) ▶ ______
Date of birth is REQUIRED.

▶ 1. First Name ______ MI ___ ▶ Last Name ______
▶ 2. Social Security Number ______ 3. Relationship ______ 4. Regular ☐ 5. 65 or over ☐
Check here ▶ ☐ if this dependent does not have health care coverage
DOB (MM/DD/YYYY) ▶ ______
Date of birth is REQUIRED.

▶ 1. First Name ______ MI ___ ▶ Last Name ______
▶ 2. Social Security Number ______ 3. Relationship ______ 4. Regular ☐ 5. 65 or over ☐
Check here ▶ ☐ if this dependent does not have health care coverage
DOB (MM/DD/YYYY) ▶ ______
Date of birth is REQUIRED.

MARYLAND FORM **502B**

DEPENDENTS' INFORMATION

(Attach to Forms 502, 505 or 515.)

22502B150

2025

Name ______________________ SSN ______________

▶ 1. First Name ________ MI ____ ▶ Last Name ________
▶ 2. Social Security Number ________ 3. Relationship ________ 4. Regular ☐ 5. 65 or over ☐
Check here ▶ ☐ if this dependent does not have health care coverage
DOB (MM/DD/YYYY) ▶ ________
Date of birth is REQUIRED.

▶ 1. First Name ________ MI ____ ▶ Last Name ________
▶ 2. Social Security Number ________ 3. Relationship ________ 4. Regular ☐ 5. 65 or over ☐
Check here ▶ ☐ if this dependent does not have health care coverage
DOB (MM/DD/YYYY) ▶ ________
Date of birth is REQUIRED.

▶ 1. First Name ________ MI ____ ▶ Last Name ________
▶ 2. Social Security Number ________ 3. Relationship ________ 4. Regular ☐ 5. 65 or over ☐
Check here ▶ ☐ if this dependent does not have health care coverage
DOB (MM/DD/YYYY) ▶ ________
Date of birth is REQUIRED.

▶ 1. First Name ________ MI ____ ▶ Last Name ________
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Check here ▶ ☐ if this dependent does not have health care coverage
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▶ 2. Social Security Number ________ 3. Relationship ________ 4. Regular ☐ 5. 65 or over ☐
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Date of birth is REQUIRED.