



255020049

**2025**

\$

OR FISCAL YEAR BEGINNING \_\_\_\_\_ 2025, ENDING \_\_\_\_\_

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 \_\_\_\_\_

Does your name match the name on your social security card? If not, to ensure you get credit for your personal exemptions, contact SSA at 1-800-772-1213 or visit [ssa.gov](http://ssa.gov).

Current Mailing Address Line 1 (Street No. and Street Name or PO Box) \_\_\_\_\_

Current Mailing Address Line 2 (Apt No., Suite No., Floor No.) \_\_\_\_\_ City or Town \_\_\_\_\_

State \_\_\_\_\_ ZIP Code + 4 \_\_\_\_\_

Foreign Country Name \_\_\_\_\_

Foreign Province/State/County \_\_\_\_\_

Foreign Postal Code \_\_\_\_\_

**REQUIRED:** Maryland Physical address of taxing area as of December 31, 2025 or last day of the taxable year for fiscal year taxpayers. **See Instruction 6. Part-year residents see Instruction 26.**

4 Digit Political Subdivision Code (See Instruction 6) \_\_\_\_\_ Maryland Political Subdivision (See Instruction 6) \_\_\_\_\_

Maryland Physical Address Line 1 (Street No. and Street Name) (No PO Box) \_\_\_\_\_

Maryland Physical Address Line 2 (Apt No., Suite No., Floor No.) (No PO Box) \_\_\_\_\_

City \_\_\_\_\_ State \_\_\_\_\_ ZIP Code + 4 \_\_\_\_\_ Maryland County \_\_\_\_\_

**FILING  
STATUS****CHECK ONE  
BOX ►**

See Instruction 1 if you are required to file.

- Single (If you can be claimed on another person's tax return, use Filing Status 6.)
- Married filing joint return or spouse had no income
- Married filing separately, Spouse SSN ► \_\_\_\_\_
- Head of household
- Qualifying surviving spouse with dependent child
- Dependent taxpayer (Enter 0 in Exemption Box (A) - See Instruction 7.)

**PART-YEAR  
RESIDENT**

See Instruction 26.

**Dates of Maryland Residence (MM DD YYYY) FROM** \_\_\_\_\_ **TO** \_\_\_\_\_

Other state of residence: \_\_\_\_\_

If you began or ended legal residence in Maryland in 2025 place a **P** in the box. **MILITARY:** If you or your spouse has **non-Maryland** military income, place an **M** in the box. \_\_\_\_\_ ► \_\_\_\_\_Enter **Military Income** amount here: \_\_\_\_\_ . \_\_\_\_\_



255020149

Name _____		SSN _____
<b>EXEMPTIONS</b> See Instruction 10. Check appropriate box(es). <b>NOTE:</b> If you are claiming dependents, you <b>must attach the Dependents' Information Form 502B</b> to this form to receive the applicable exemption amount.		
A. ► <input type="checkbox"/> <b>Youself</b> ► <input type="checkbox"/> <b>Spouse</b> ..... Enter number checked <input type="checkbox"/> See Instruction 10 <b>A. \$</b> _____ 00  B. ► <input type="checkbox"/> 65 or over ► <input type="checkbox"/> 65 or over  ► <input type="checkbox"/> Blind ► <input type="checkbox"/> Blind ..... Enter number checked <input type="checkbox"/> X \$1,000 ..... <b>B. \$</b> _____ 00  C. Enter number from Line 3 of Dependent Form 502B ..... <input type="checkbox"/> See Instruction 10 <b>C. \$</b> _____ 00  <b>D. Enter Total Exemptions (Add A, B and C.)</b> ..... ► <input type="checkbox"/> <b>Total Amount. . . . D. \$</b> _____ 00		
<b>MARYLAND HEALTH CARE COVERAGE</b> See Instruction 3.		
Check here ► <input type="checkbox"/> If you do not have health care coverage      DOB (mm/dd/yyyy) ► _____  Check here ► <input type="checkbox"/> If your spouse does not have health care coverage      DOB (mm/dd/yyyy) ► _____  Check here ► <input type="checkbox"/> 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 ► _____		
<b>INCOME</b> See Instruction 11.		
1. Adjusted gross income from your federal return. .... ► 1. _____ 00 1a. Wages, salaries and/or tips. .... ► 1a. _____ 00 1b. Earned income. .... ► 1b. _____ 00 1c. Capital Gain or (loss). .... ► 1c. _____ 00 1d. Taxable Pensions, IRAs, Annuities ( <b>Attach Form 502R.</b> ) ► 1d. _____ 00  <b>1e. Place a "Y" in this box if the amount of your investment income is more than \$11,950 .</b> ► <input type="checkbox"/>		
<b>ADDITIONS TO MARYLAND INCOME</b> See Instruction 12.		
2. Tax-exempt interest on state and local obligations (bonds) other than Maryland .... ► 2. _____ 00 3. State retirement pickup. .... ► 3. _____ 00 4. Lump sum distributions (from worksheet in Instruction 12.) .... ► 4. _____ 00 5. Other additions (Enter code letter(s) from Instruction 12.) ► 5. _____ 00 6. Total additions (Add Lines 2 through 5. See instructions.) .... ► 6. _____ 00 7. Total federal adjusted gross income and Maryland additions (Add Lines 1 and 6.) .... 7. _____ 00		
<b>SUBTRACTIONS FROM MARYLAND INCOME</b> See Instruction 13.		
8. Taxable refunds, credits or offsets of state and local income taxes included in Line 1 .... ► 8. _____ 00 9. Child and dependent care expenses .... ► 9. _____ 00 10a. Pension exclusion from worksheet (13A) .... <b>Youself</b> ► <input type="checkbox"/> <b>Spouse</b> ► <input type="checkbox"/> ► 10a. _____ 00 10b. Ranger pension exclusion from worksheet (13E) .... <b>Youself</b> ► <input type="checkbox"/> <b>Spouse</b> ► <input type="checkbox"/> ► 10b. _____ 00 11. Taxable Social Security and RR benefits (Tier I, II and supplemental) included in Line 1 .... ► 11. _____ 00 12. Income received during period of nonresidence (See Instruction 26.) .... ► 12. _____ 00 13. Subtractions from attached Form 502SU .... ► 13. _____ 00 14. Two-income subtraction from worksheet in Instruction 13. .... ► 14. _____ 00 15. Total subtractions (Add Lines 8 through 14. See instructions.) .... ► 15. _____ 00 16. Maryland adjusted gross income (Subtract Line 15 from Line 7.) .... 16. _____ 00		
<b>DEDUCTION METHOD</b> See Instruction 16.		
<b>All taxpayers must select one method and check the appropriate box.</b>  ► <input type="checkbox"/> <b>STANDARD DEDUCTION METHOD</b> (Enter amount on Line 17.) ► <input type="checkbox"/> <b>ITEMIZED DEDUCTION METHOD</b> (Complete Lines 17a, 17b and 17c.)  17a. Total federal itemized deductions (from Line 17, federal Schedule A) .... ► 17a. _____ 00 17b. State and local income taxes (See Instruction 14.) .... ► 17b. _____ 00 17c. Itemized deduction phaseout amount (from worksheet in Instruction 14.). ► 17c. _____ 00  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. _____ 00  18. Net income (Subtract Line 17 from Line 16.) .... 18. _____ 00  19. Exemption amount from Exemptions area (See Instruction 10.) .... 19. _____ 00  20. Taxable net income (Subtract Line 19 from Line 18.) .... 20. _____ 00  20a. Net capital gain income subject to additional tax from Line 9 of Form 502CG (Attach Form 502CG.) ► 20a. _____ 00		



255020249

Name _____	SSN _____
<p><b>21. Maryland tax</b> (from Tax Table or Computation Worksheet Schedules I or II) ..... 21. 00</p> <p><b>21a.</b> Recaptured credit from Part DD, Line 1 of Form 502CR. (Attach Form 502CR) ..... 21a. 00</p> <p><b>21b.</b> Additional tax on net capital gain income. Multiply Line 20a by .02. ..... 21b. 00</p> <p><b>22.</b> Earned income credit (EIC) (See Instruction 18.) ..... ►22. 00</p> <p><input type="checkbox"/> Check this box if you are claiming the Maryland Earned Income Credit, but do not qualify for the federal Earned Income Credit.</p> <p><input type="checkbox"/> Check this box if you are claiming the Maryland Earned Income Credit with a qualifying child.</p> <p><b>23.</b> Poverty level credit (See Instruction 18.) ..... ►23. 00</p> <p><b>24.</b> Other income tax credits for individuals from Part AA, Line 14 of Form 502CR (<b>Attach Form 502CR.</b>) ..... 24. 00</p> <p><b>25.</b> Business tax credits. .... <b>You must file this form electronically to claim business tax credits on Form 500CR.</b></p> <p><b>26.</b> Total credits (Add Lines 22 through 25.) ..... 26. 00</p> <p><b>27.</b> Maryland tax after credits (Add Lines 21 through 21b, then subtract Line 26.) If less than 0, enter 0 ..... 27. 00</p>	
<b>LOCAL TAX COMPUTATION</b>	<p><b>28.</b> Local tax (See Instruction 19 for tax rates and worksheet.) <b>Multiply Line 20 by your local tax rate</b> .0 ____ or use the Local Tax Worksheet ..... 28. 00</p> <p><b>29.</b> Local earned income credit (from Local Earned Income Credit Worksheet in Instruction 19.) ..... 29. 00</p> <p><b>30.</b> Local poverty level credit (from Local Poverty Level Credit Worksheet in Instruction 19.) ..... 30. 00</p> <p><b>31.</b> Local tax credit from Part BB, Line 1 of Form 502CR (<b>Attach Form 502CR.</b>) ..... 31. 00</p> <p><b>32.</b> Total credits (Add Lines 29 through 31.) ..... 32. 00</p> <p><b>33.</b> <b>Local tax after credits</b> (Subtract Line 32 from Line 28.) If less than 0, enter 0 ..... 33. 00</p> <p><b>34.</b> Total Maryland and local tax (Add Lines 27 and 33.) ..... 34. 00</p>
<b>CONTRIBUTIONS</b> See Instruction 20.	<p><b>35.</b> Contribution to Chesapeake Bay and Endangered Species Fund ..... ►35. 00</p> <p><b>36.</b> Contribution to Developmental Disabilities Services and Support Fund ..... ►36. 00</p> <p><b>37.</b> Contribution to Maryland Cancer Fund ..... ►37. 00</p> <p><b>38.</b> Contribution to Fair Campaign Financing Fund ..... ►38. 00</p> <p><b>39.</b> Contribution to Maryland Veterans Trust Fund ..... ►39. 00</p> <p><b>40.</b> <b>Total Maryland income tax, local income tax and contributions</b> (Add Lines 34 through 39.) 40. 00</p>
	<p><b>41.</b> Total Maryland and local tax withheld (<b>Enter total from your W-2 and 1099 forms and attach if MD tax is withheld.</b>) ..... ►41. 00</p> <p><b>42.</b> Amount withheld on Form MW506NRS ..... ►42. 00</p> <p><b>43.</b> 2025 estimated tax payments, amount applied from 2024 return, and payment made with an extension request ..... ►43. 00</p> <p><b>44.</b> Refundable earned income credit (from worksheet in Instruction 21) ..... ►44. 00</p> <p><b>45.</b> 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. 00</p> <p><b>46.</b> Total payments and credits (Add Lines 41 through 45.) ..... 46. 00</p>
	<p><b>47.</b> Balance due (If Line 40 is more than Line 46, subtract Line 46 from Line 40. See Instruction 22.) ..... ►47. 00</p> <p><b>48.</b> Overpayment (If Line 40 is less than Line 46, subtract Line 40 from Line 46.) ..... ►48. 00</p>
<b>REFUND</b>	<p><b>49. Amount of overpayment TO BE APPLIED TO 2026 ESTIMATED TAX.</b> ..... ►49. 00</p> <p><b>50.</b> Amount of overpayment <b>TO BE REFUNDED TO YOU</b> (Subtract Line 49 from Line 48.) See Line 53. ..... <b>REFUND</b> ►50. 00</p> <p><b>51.</b> Check here <input type="checkbox"/> if you are attaching Form 502UP. Enter interest charges from Line 18 _____. or for late filing _____. ►51. 00</p> <p><b>51a.</b> Homebuyer withdrawal penalty. ..... ►51a. 00</p>
<b>AMOUNT DUE</b>	<p><b>52. TOTAL AMOUNT DUE</b> (Add Lines 47, 51, and 51a.)</p> <p><b>IF \$1 OR MORE, PAY IN FULL WITH THIS RETURN. INCLUDE FORM PV.</b> ..... ►52. 00</p>



255020349

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](http://marylandcomptroller.gov) and click on Pay.

