



255020049

\$

OR FISCAL YEAR BEGINNING _____ 2025, ENDING _____

Your Social Security Number _____

Spouse's Social Security Number _____

Your First Name _____

MI _____

Your 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**.

Spouse's First Name _____

MI _____

Spouse's Last Name _____

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 _____

MD
State

ZIP Code + 4 _____

Maryland County _____

FILING STATUS

CHECK ONE BOX ►

See Instruction 1 if you are required to file.

1. ☐ Single (If you can be claimed on another person's tax return, use Filing Status 6.)
2. ☐ Married filing joint return or spouse had no income
3. ☐ Married filing separately, Spouse SSN ► _____
4. ☐ Head of household
5. ☐ Qualifying surviving spouse with dependent child
6. ☐ 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: _____ . ____



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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. \$** _____ 00

B. ☐ 65 or over ☐ 65 or over

☐ Blind ☐ Blind Enter number checked ☐ X \$1,000 **B. \$** _____ 00

C. Enter number from Line 3 of Dependent Form 502B ☐ See Instruction 10 **C. \$** _____ 00

D. Enter Total Exemptions (Add A, B and C.) ☐ **Total Amount. . . . D. \$** _____ 00

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.** _____ 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 (**Attach Form 502R.**) ► **1d.** _____ 00

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.** _____ 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.) ► _____ 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

SUBTRACTIONS FROM MARYLAND INCOME

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) **Yourself** ☐ **Spouse** ☐ ► **10a.** _____ 00

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

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.** _____ 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 (I 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



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Name _____ SSN _____

	21. Maryland tax (from Tax Table or Computation Worksheet Schedules I or II) 21. _____ 00 21a. Recaptured credit from Part DD, Line 1 of Form 502CR. (Attach Form 502CR) 21a. _____ 00 21b. Additional tax on net capital gain income. Multiply Line 20a by .02. 21b. _____ 00 22. Earned income credit (EIC) (See Instruction 18.) ►22. _____ 00 <div style="margin-left: 20px;"> <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. <input type="checkbox"/> Check this box if you are claiming the Maryland Earned Income Credit with a qualifying child. </div> 23. Poverty level credit (See Instruction 18.) ►23. _____ 00 24. Other income tax credits for individuals from Part AA, Line 14 of Form 502CR (Attach Form 502CR.) . .24. _____ 00 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. _____ 00 27. Maryland tax after credits (Add Lines 21 through 21b, then subtract Line 26.) If less than 0, enter 0 27. _____ 00
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. _____ 00 29. Local earned income credit (from Local Earned Income Credit Worksheet in Instruction 19.) . . 29. _____ 00 30. Local poverty level credit (from Local Poverty Level Credit Worksheet in Instruction 19.) . . . 30. _____ 00 31. Local tax credit from Part BB, Line 1 of Form 502CR (Attach Form 502CR.) 31. _____ 00 32. Total credits (Add Lines 29 through 31.) 32. _____ 00 33. Local tax after credits (Subtract Line 32 from Line 28.) If less than 0, enter 0 33. _____ 00 34. Total Maryland and local tax (Add Lines 27 and 33.) 34. _____ 00
CONTRIBUTIONS See Instruction 20.	35. Contribution to Chesapeake Bay and Endangered Species Fund ► 35. _____ 00 36. Contribution to Developmental Disabilities Services and Support Fund ► 36. _____ 00 37. Contribution to Maryland Cancer Fund. ► 37. _____ 00 38. Contribution to Fair Campaign Financing Fund ► 38. _____ 00 39. Contribution to Maryland Veterans Trust Fund ► 39. _____ 00 40. Total Maryland income tax, local income tax and contributions (Add Lines 34 through 39.) 40. _____ 00
	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 <input type="checkbox"/> 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. _____ . ____



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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

Printed name of the preparer / or Firm's name

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

Spouse's signature Date

Street address of preparer or Firm's address

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.

