

MARYLAND FORM **EL102B**

INCOME TAX PAYMENT VOUCHER FOR BUSINESS & FIDUCIARY ELECTRONIC FILERS



2025

Comptroller of Maryland
Revenue Administration Division
PO Box 2601
Annapolis, MD 21404-2601

Account Type: C Corp S Corp
 Fiduciary Other entity

Name of corporation, pass through entity, estate or trust

Federal Employer Identification Number

Name and Title of Fiduciary

Street Address

City or town

State

ZIP Code

+4



If payment is made by electronic funds withdrawal (direct debit), do not submit this form.
Amount paid with this voucher. \$ _____ 00

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Cut along this line and file with your payment

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Payment by Electronic Funds Withdrawal (direct debit)

The balance due on an electronically filed Form 500, Form 510, Form 511, or 504 may be paid by electronic funds withdrawal (direct debit). **To have the funds automatically withdrawn, provide the direct debit payment option information when electronically filing the tax return.** Complete the authorization area on Form EL101B. **If electing the direct debit option, do not submit Form EL102B.**

Payment by Electronic Funds Transfer (EFT)

The balance due on an electronically filed Form 500 may be paid by Electronic Funds Transfer (EFT) using either the ACH Credit or ACH Debit method. To register for the EFT Program, complete Form EFT, Authorization Agreement for Electronic Funds Transfer available at **marylandcomptroller.gov**. If you have any questions, please contact our Taxpayer Services Division by calling 1-800-638-2937 or from Central Maryland 410-260-7980. **If electing the EFT option, do not submit Form EL102B.**

Payment by Online Bill Pay

If your paper or electronic tax return has a balance due, you may pay electronically at **marylandcomptroller.gov**. The amount that you designate will be debited from your bank or financial institution on the date that you choose. Note: Payments must include notice number.

Payment by Check or Money Order

If the entity elected not to pay electronically, make the check or money order payable to the Comptroller of Maryland. Write the entity's federal employer identification number, type of tax, and tax year being paid in blue or black ink on the check. Do not use red ink.

If the entity received a notice showing the balance due, mail the payment with the voucher in the return envelope. Otherwise, use Form EL102B to pay any balance due on the electronically filed tax return.

Enter the name, federal employer identification number and address in the space provided. Check the box to indicate the account type. Write the payment amount on the line titled "Amount paid with this voucher."

DO NOT SEND CASH.

Do not mail this form with any other document. It must be mailed separately to ensure credit for timely payment.

Mail your completed Form EL102B and payment to:

**Comptroller of Maryland
Revenue Administration Division
PO Box 2601
Annapolis, MD 21404-2601**