MARYLAND
Form
400

STATE OF MARYLAND
COMPTROLLER OF MARYLAND
LOW INCOME AND FIXED INCOME TAXPAYERS
LIFT COLLECTION RELIEF APPLICATION

Item 1 – Name and Address of Taxpayer(s)

Taxpayer Name: _____

Spouse Name: _____

Street Address: _____

City: _____ State: _____ Zip: _____

Current Mailing Address (if different from above)

Street Address: _____

City: _____ State: _____ Zip: _____

Item 2 – Contact Information

Taxpayer	Spouse
Phone: _____	Phone: _____
E-Mail: _____	E-Mail _____

Item 3 – Social Security Number (or ITIN) & Date of Birth

Taxpayer	Spouse
Social Security Number: _____	Social Security Number: _____
Date of Birth: _____	Date of Birth: _____

Item 4 – Marital Status

☐ Single   ☐ Divorced

☐ Married   ☐ Widowed

Item 5 – Tax Year(s) for Which Relief is Requested

_____

Item 6 –Household Members

Total Number of Household Members: _____

Name	Age	Relationship

Item 7 – Source of Income (*Please provide total monthly income*)

Social Security   Amount: $ _____

Retirement Payments   Amount: $ _____

Wages/Tips/Overtime   Amount: $ _____

Other Income   Amount: $ _____

Attach documentation to verify your income reported above.

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Instructions

1. Name and Address: Enter your name exactly as it was entered on your previous Maryland income tax return. Enter your current address. If using a P.O. Box address, enter "P.O. Box" and your P.O. Box number on Current Mailing Address.
2. Contact Information: Enter your telephone number and email address, if any.
3. Social Security Number & Date of Birth: Enter your social security number (or ITIN, if applicable) and date of birth.
4. Marital Status: Check the box that corresponds to your marital status as of the date you send this application to the Comptroller.
5. Tax Year(s) for which relief is requested: List the tax year(s) for which you are requesting relief.
6. Household members: List the name, age, and your relationship to each member of your current household as of the date you send this application to the Comptroller.
7. Source of Income
   a. Social Security
      Enter Social Security income. For purposes of this application, social security means any payment received as old age, survivors, or disability benefits under the Social Security Act (42 U.S.C.A. § 301 *et seq.*), the Railroad Retirement Act (45 U.S.C.A. § 231 *et seq.*), or both
   b. Retirement Payment
      Enter pension income. For purposes of this application, a pension is the cumulative or total annuity, pension, or endowment income from an employee retirement system included in federal adjusted gross income.
      1. "Employee retirement system" means a plan: (i) established and maintained by an employer for the benefit of its employees; and (ii) qualified under § 401(a), § 403, or § 457(b) of the Internal Revenue Code.
      2. "Employee retirement system" does not include: (i) an individual retirement account or annuity under § 408 of the Internal Revenue Code; (ii) a Roth individual retirement account under § 408A of the Internal Revenue Code; (iii) a rollover individual retirement account; (iv) a simplified employee pension under Internal Revenue Code § 408(k); or (v) an ineligible deferred compensation plan under § 457(f) of the Internal Revenue Code.
   c. Wages, Overtime, and Tips
      Enter gross monthly wages and/or salaries, overtime, and tips. Do not deduct tax withholding or allotments taken out of pay, such as insurance payments, credit union deductions, car payments, etc. To calculate the gross monthly wages and/or salaries:

      If paid weekly - multiply weekly gross wages by 4.3. Example: $425.89 x 4.3 = $1,831.33
      If paid biweekly (every 2 weeks) - multiply biweekly gross wages by 2.17. Example: $972.45 x 2.17 = $2,110.22
      If paid semimonthly (twice each month) - multiply semimonthly gross wages by 2. Example: $856.23 x 2 = $1,712.46
   d. Other Income
      Enter other income. For purposes of this application, other income includes income from any source that is not described in subsections a, b, or c, of this application. Include all net income from a business, all net rental income, and all distributions from partnerships and subchapter S corporations reported on Schedule K-1, and from limited liability companies reported on Form 1040, Schedule C, D or E. Enter total distributions from IRAs if not included under pension income. Include agricultural subsidies, unemployment compensation, gambling income, oil credits, rent subsidies, sharing economy income from providing on-demand work, services or goods (e.g., Uber, Lyft, AirBnB, VRBO) and income through digital platforms like an app or website (e.g., YouTube, TikTok), etc. Recurring capital gains from the sale of securities including cryptocurrency and non-fungible tokens.

Under penalties of perjury, I declare that to the best of my knowledge and belief the information in this application is true, correct, and complete.

_____   _____
Taxpayer Signature   Date   Spouse Signature   Date