

# MARYLAND

## 2023 State & Local Tax Forms & Instructions

For filing personal state and local income taxes for full or part-year Maryland residents



### Maryland Ice Cream Trail

You can follow the Maryland Ice Cream Trail around the state and indulge in delicious desserts while also supporting Maryland's dairy farms.



### Sno(w)balls

As legends go, Baltimoreans have enjoyed shaved ice – called Snoballs or Snowballs – since the 1800s. Ice trucks would pass through Baltimore and employees would share shavings with local kids, whose parents added flavors – including egg custard – back at home.



### Smith Island Cake

A beloved Maryland tradition, the official State Dessert is a standout on any table. With its thin layers of yellow cake and decadent icing,

Smith Island is almost too beautiful to eat... but we do anyways. Enjoy!



COMPTROLLER  
*of* MARYLAND  
*Serving the People*

Brooke E. Lierman, Comptroller



Scan to check your refund status after filing.

## **Oh, How Sweet It Is!**

### **Welcome to the Maryland 2023 Tax Year Booklet**

In this first year of a four-year term, our team is excited to embark upon a rotation of covers highlighting the best of Maryland – the most delicious, the most fun, the unique aspects of our state. And we're starting with desserts! Maryland has so many delicious options we couldn't include them all – the Lemon Drop and Berger Cookies just to name a couple more. Read below to learn more about the desserts we highlighted on the cover and send us your ideas on the attributes that make Maryland special that we should highlight in the coming years.

### **The Maryland Ice Cream Trail**

The Maryland Ice Cream Trail features nine on-farm creameries across the state that produce and sell their ice cream directly to consumers. The trail stretches more than 290 miles from Washington County in the west to Worcester County in the east. The trail aims to increase the public's understanding of dairy farming and highlight the important contributions of Maryland's dairy farms. According to the University of Maryland Extension, Maryland is home to over 40,000 dairy cows spread across 310 farms throughout the state. Learn more and see information about all the dairies along the trail at <https://marylandsbest.maryland.gov/>.

### **Maryland Sno(w)balls**

In Maryland, sno(w)balls are a favorite summertime delicacy originating in the mid-1800s in Baltimore. Shaved ice, flavoring syrup, and toppings are used to make them. Large slabs of ice are shaved into a fine snow to create the shaved ice (unlike a snow cone, which has coarse and granular ice). One of the most common original flavors was egg custard—made with eggs, vanilla, and sugar. This flavor is still popular today, and is often topped with marshmallow. and that's still the most popular flavor to this day, now mimicked with a vanilla-laced syrup.

Sno(w)balls are now sold everywhere throughout Maryland, from ice cream parlors to roadside kiosks. They are a refreshing and affordable way to cool down on a hot summer day.

### **Smith Island Cake**

In 2008, the Smith Island Cake became Maryland's state dessert! According to the Smith Island Cake Company, Smith Island Cakes have been made since the 1800's, when women on the island would send them with their husbands on the autumn oyster harvest. The cakes were a symbol of community and togetherness, meant to remind the men of the community they had left behind. The cake features 9 layers of thin yellow cake layers and chocolate fudge frosting. Smith Island was charted by Captain John Smith in 1608 and lies 12 miles west from Crisfield in the middle of the Chesapeake Bay. Its population is close to 200 residents and makes for a great spot to explore!

## A MESSAGE FROM THE COMPTROLLER



Dear Marylander,

Greetings! Thank you for taking the time to review our 2023 Maryland State Tax Forms and Instructions. We compile this publication each year to help guide Maryland residents through the tax filing process and to provide updates on changes in the tax code.

This year has been an exciting one in the Office of the Comptroller! I'm thrilled to be serving as the 34th Comptroller of Maryland and the first woman to hold this position. In this role, I'm honored to be leading a dedicated team of over 1,100 members, headquartered in Annapolis and with 11 branch offices around the state to better serve all Marylanders.

Our agency's role as the state's revenue administrator is critical to the economic vitality of our state. As your Comptroller, I am committed to reimagining how this office can operate more efficiently and transparently, using data to drive decision-making at every level. Each year, our team processes more than 3 million individual state tax returns with refunds totaling over \$2 billion, in addition to working with businesses and communities on a host of other types of taxes – from the biotech tax credit to sales and use taxes, including the new tax on cannabis sales.

My team is determined to make government work better for you and all Marylanders by investing in our workforce and updating our outdated technology so that we can increase transparency and improve customer service. We are also devoted to better positioning Maryland for long-term growth and success. Finally, by offering robust public engagement to connect with families, communities, businesses, and local governments, we are working to ensure that the resources and expertise of our agency are reaching Marylanders.

We look forward to working with you, your community, or your business! Only through building strong partnerships can we ensure our communities and businesses are growing and thriving. Please contact our team for assistance at 1-800-MDTAXES or email us at [taxhelp@marylandtaxes.gov](mailto:taxhelp@marylandtaxes.gov). Be well and keep in touch!

My Best,

Brooke E. Lierman



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#### Forms and other information included in this booklet:

- Form 502
- Form PV
- Form 502B
- Form 502R
- Form 502SU
- Form 502UP
- Privacy act information
- Maryland Payment Voucher Worksheet (PVW) for Estimated Tax and Extension Payments
- State Department of Assessments and Taxation Information

### NEW FOR 2023

**New Subtraction Modifications:** There is one new subtraction modification and three subtraction modifications that have been updated. For more information, see Instruction 13 (Line 13, Code Letters k., yc., u., and yb.).

**New Addition Modification:** There is a new addition modification for resident members of a pass-through entity that is taxed at the entity level in another state. This new addition modification is addition t. See instruction 12.

**Tax Credits:** There are two updated tax credits for qualified individuals. For more information, see Instruction 18 (Line 24 code letter b.) and Instruction 21 (Line 43, #1). There is one new tax credit for businesses. For more information, see Instruction 18 (Line 25, code letter y.).

### New Legislation

**House Bill 547 / Senate Bill 552, Acts of 2023:** This bill permanently extends the 2021 expansion of the refundable Maryland EITC to 45% of the federal EIC. This bill, the Family Prosperity Act of 2023 also eliminates the existing limit of the refundable EITC for individuals without qualifying children so that they can claim 100% of the federal EITC as a refundable state income tax credit and permanently allows individuals with ITINs to claim the EITC. Child Tax Credit: The maximum FAGI to claim the credit is now \$15,000 rather than \$6,000.

**Senate Bill 243, Acts of 2023:** This bill clarifies that the child and dependent care tax credit is available to residents only.

**House Bill 680, Acts of 2023:** This existing income tax credit has been modified to extend the period allowed to use the credit for repayment of student loans from 2 to 3 years.

This bill also increases the total credit available.

**House Bill 346 / Senate Bill 312, Acts of 2023:** This bill makes the \$250,000 distribution from the State’s Unclaimed Property Fund by the Comptroller to the Tax Clinics for Low-Income Marylanders Fund (TCLIM) permanent beginning in fiscal year 2024.

### New Local Tax Brackets for 2023:

**Anne Arundel Co.** The local tax rates for taxable year 2023 are as follows:

- (1) .0270 of an individual’s Maryland taxable income of \$1 through \$50,000; and
- (2) .0281 of an individual’s Maryland taxable income in excess of \$50,000.

**\*\* Frederick Co.** The local tax rates for taxable year 2023 are as follows:

- (1) .0275 for taxpayers with Maryland taxable income of \$100,000 or less and a filing status of married filing joint, head of household, and qualifying widow(er) with dependent child;
- (2) .0275 for taxpayers with Maryland taxable income of \$50,000 or less and a filing status of single, married filing separately, and dependent; and
- (3) .0296 for all other taxpayers.

## GETTING HELP

- **Tax Forms, Tax Tips, Brochures and Instructions:** These are available online at [marylandtaxes.gov](http://marylandtaxes.gov) and branch offices of the Comptroller (see back cover). For forms only, call 410-260-7951.
- **Telephone:** February 1 - April 15, 2024, 8:30 a.m. until 6:00 p.m., Monday through Friday, call 1-800-MDTAXES (1-800-638-2937) or from Central Maryland 410-260-7980.
- **Email:** Contact [taxhelp@marylandtaxes.gov](mailto:taxhelp@marylandtaxes.gov).
- **Extensions:** To telefile an extension, call 410-260-7829; to file an extension online, visit [marylandtaxes.gov](http://marylandtaxes.gov).

## RECEIVING YOUR REFUND

- **Direct Deposit:** To have your refund deposited to your bank or other financial account, enter your account number, routing numbers, and the name(s) as it appears on the bank account at the bottom of your return.
- **Deposit of Income Tax Refund to more than one account:** Form 588 allows income tax refunds to be deposited to more than one account. See Instruction 22 for more information. Check with your financial institution to make sure your direct deposit will be accepted and to get the correct routing and account numbers. The State of Maryland is not responsible for a lost refund if you enter the wrong account information.
- **Check:** Unless otherwise requested, we will mail you a paper check.
- **Refund Information:** To request information about your refund, visit [marylandtaxes.gov](http://marylandtaxes.gov), or call the refund information line 1-800-218-8160 or from Central Maryland 410-260-7701.

## FILING ELECTRONICALLY

- **Go Green!** eFile saves paper. In addition, you will receive your refund faster; receive an acknowledgement that your return has been received; and, if you owe, you can extend your payment date until April 30th if you both eFile and make your payment electronically.
- **Security:** Your information is transmitted securely when you choose to file electronically. It is protected by several security measures, such as multiple firewalls, state-of-the-art threat detection and encrypted transmissions.
- **iFile:** Free Internet filing is available for Maryland income tax returns with no income limitation at [https://interactive.marylandtaxes.gov/Individuals/iFile\\_ChooseForm/default.asp](https://interactive.marylandtaxes.gov/Individuals/iFile_ChooseForm/default.asp).
- **PC Retail Software:** Check the software requirements to determine eFile eligibility before you purchase commercial off-the-shelf software. Use software or link directly to a provider site to prepare and file your return electronically.
- **eFile:** Ask your professional tax preparer to eFile your return. You may use any tax professional who participates in the Maryland Electronic Filing Program. To obtain a list of approved Maryland Software Providers, please visit [marylandtaxes.gov](http://marylandtaxes.gov).
- **IRS Free File:** Free Internet filing is available for federal income tax returns; some income limitations may apply. Visit [irs.gov](http://irs.gov) for eligibility. Fees for state tax returns also may apply; however, you may always return to [marylandtaxes.gov](http://marylandtaxes.gov) to use the free iFile Internet filing for Maryland income tax returns after using the IRS Free File for your federal return.

## AVOID COMMON ERRORS

- **Social Security Number(s):** Enter each Social Security Number in the space provided at the top of your tax return. Also enter the Social Security Number for children and other dependents. The Social Security Number will be validated by the IRS before the return has completed processing.

- **Local Tax:** Use the correct local income tax rate, based on your county of residence on the last day of the tax year for where you lived on December 31, 2023, or the last day of the year for fiscal filers. See Instruction 19.
- **Original Return:** Send only your original completed Maryland tax return. Photocopies can delay processing of your refund. If you filed electronically, do not send a paper return.
- **Federal Forms:** Do not send federal forms, schedules or copies of federal forms or schedules unless requested.
- **Photocopies:** Remember to keep copies of all federal forms and schedules and any other documents that may be required later to substantiate your Maryland return.
- **Ink:** Use only blue or black ink to complete your return. Do not use pencil.
- **Attachments:** Make sure to send all wage and tax statements such as W-2s, 1099s and K-1s. Ensure that the state tax withheld is readable on all forms. Ensure that the state income modifications and state tax credits are clearly shown on all K-1s.
- **Colored Paper:** Do not print the Maryland return on colored paper.
- **Barcodes:** Do not staple or destroy the barcode.

## PAYING YOUR TAXES

- **Direct Debit:** If you file electronically and have a balance due, you can have your income tax payment deducted directly from your bank account. This free service allows you to choose your payment date, anytime until April 30, 2024. Visit [marylandtaxes.gov](http://marylandtaxes.gov) for details.
- **Bill Pay Electronic Payments:** If your paper or electronic tax return has a balance due, you may pay electronically at <https://interactive.marylandtaxes.gov/Individuals/Payment/>. The amount you designate will be debited from your bank or financial institution on the date that you choose.
- **Checks and Money Orders:** Make check or money order payable to Comptroller of Maryland. We recommend you include your Social Security Number on your check or money order.

## ALTERNATIVE PAYMENT METHODS

For alternative methods of payment, such as a credit card, visit [marylandtaxes.gov](http://marylandtaxes.gov).

## PRIVACY ACT INFORMATION

The Tax-General Article of the Annotated Code of Maryland authorizes the Comptroller of Maryland to request information on tax returns to administer the income tax laws of Maryland, including determination and collection of correct taxes. Code Section 10-804 provides that you must include your Social Security Number on the return you file. This is so we know who you are and can process your return and papers.

If you fail to provide all or part of the requested information, exemptions, exclusions, credits, deductions or adjustments may be disallowed and you may owe more tax. In addition, the law provides penalties for failing to supply information required by law or regulations.

You may look at any records held by the Comptroller of Maryland which contain personal information about you. You may inspect such records, and you have certain rights to amend or correct them.

As authorized by law, information furnished to the Comptroller of Maryland may be given to the United States Internal Revenue Service, an authorized official of any state that exchanges tax information with Maryland and to an officer of this State having a right to the information in that officer's official capacity. The information may be obtained in accordance with a proper legislative or judicial order.

If you opt in, certain information from your return may be shared with the Maryland Health Connection (see Instruction 3).

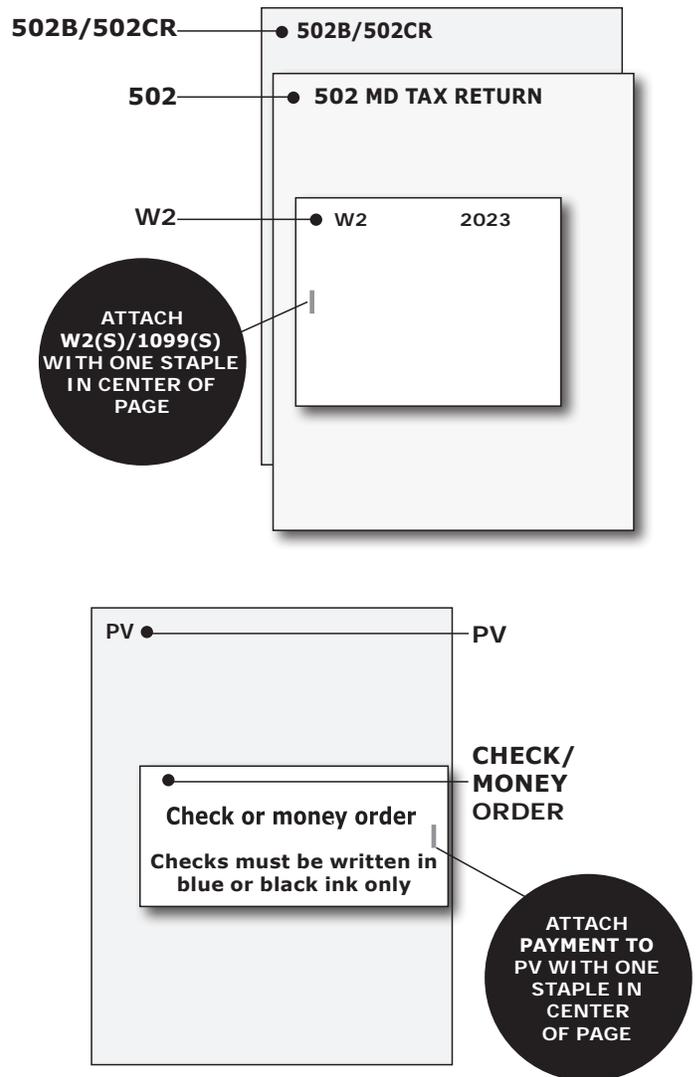
## WHAT YOU SHOULD SEND

- Your **original**, completed Maryland income tax return (Form 502) and Dependents Form 502B as applicable. To prevent any delay of processing your return, the content of the return **must** be fully printed on a letter-size 8 1/2" X 11" paper without any shrinkage or reduction.
- **Form PV** for returns with payment by check or money order. Attach the payment to the Form PV. The Form PV and payment are placed before the Form 502 for mailing purposes. **The Form PV and payment are not attached to the Form 502.**
- Form 502R if you have taxable retirement income.
- Form 588 if you elect to have your refund direct deposited to more than one account.
- W-2(s)/1099(s) showing Maryland tax withheld.
- Schedules K-1 showing Maryland tax withheld and/or Maryland tax credit.
- If you have a balance due, and if not filing and paying electronically, include a check or money order payable to Comptroller of Maryland with your Social Security Number / ITIN, tax year, and tax type. Failure to include this information will delay the processing of your payment. on the check or money order.
- Maryland schedules or other documents may be required according to the instructions if you claim certain credits or subtractions. These include: 500DM, 502CR, 502TP, 502UP, 502V, 502S, and 502SU.
- A copy of the tax return you filed in the other state or locality if you're claiming a tax credit on Form 502CR, Part A.

## DO NOT SEND

- Photocopies of your Maryland return.
- Federal forms or schedules unless requested.
- **Any forms or statements not requested.**
- Returns by fax.
- Returns on colored paper.
- Returns completed in pencil.
- Returns with the barcode stapled or destroyed.

## ASSEMBLING YOUR RETURN



## FIVE FAST FREQUENTLY ASKED QUESTIONS

### 1. Pension Exclusion.

Q: Can I claim **both** pensions exclusions, the standard on line 10a **and** the Retired Forest/ Park/ Wildlife Ranger on line 10b of Form 502?

A: No. You may only claim one pension exclusion per individual based on age. See instructions 13 for details.

### 2. Pension Exclusion Qualifying Plans.

Q: Do 401 (k) and 403(b) plans qualify for the pension exclusion?

A: Yes, but an IRA does not. For more information, refer to Line 10a. of Instruction 13; the chart in the Instructions of Form 502R; or visit [marylandtaxes.gov](http://marylandtaxes.gov).

### 3. Itemized deductions.

Q: Can I claim itemized deductions on my Maryland return if I claimed standard deduction on my federal return?

A: No. You may claim itemized deductions on your Maryland return only if you claimed itemized deductions on your federal return. If you claimed your itemized deductions on your federal return, you may figure your tax using both deduction methods to determine which is best for you.

**Note:** Due to the State and local tax limitations (SALT), the state and local tax line 17b of Form 502 is capped at \$10,000 or \$5,000 if married filing separately plus any amount deducted to claim the Preservation and Conservation Easements tax credit from part F of the Form 502CR.

### 4. Physical Address of the taxing area.

Q: What is my physical address as of December 31st or the last day of the taxable year?

A: Your Maryland resident address. If you moved during the taxable year, your physical address is your Maryland resident address on the last day you resided in Maryland.

Q: What is my 4-digit political subdivision code / taxing area?

A: Your 4-digit code represents the taxing area based on your Maryland physical address.

### 5. PV – Use for personal taxes only.

Q: Can I use the Form PV for payments of anything other than my personal taxes?

A: No. The Form PV is used to remit balance due payments for Forms 502 and 505, estimated payments, and extension payments.

# Protect Maryland Wildlife!



## Contribute to Chesapeake Bay & Endangered Species Fund

Thousands of local animals need your help to save their habitats. You are investing in your own community; helping to plant trees, remove trash, and give students firsthand experiences in outdoor learning. Donations are split evenly between the top-rated nonprofit Chesapeake Bay Trust and the Wildlife & Heritage Division of the Department of Natural Resources.

To learn more about how your donation is used visit [www.cbtrust.org](http://www.cbtrust.org).



**Chesapeake Bay Trust**

Empowering people. Restoring nature.

## SUPPORT CHILDREN AND ADULTS WITH DEVELOPMENTAL DISABILITIES



Children and adults with developmental disabilities, such as autism and Down syndrome, count on concerned citizens like you to help the Developmental Disabilities Administration provide:

- Support services
- Job training and employment
- Community living opportunities
- Crisis intervention



### DO NOT WAIT — PLEASE DONATE!

Your gift will be deducted from your tax refund or added to your tax payment.

Use line 36 on Form 502, line 23 on Fiduciary Form 504 or line 39 on Non Resident Form 505

For more information, call the Developmental Disabilities Administration at 410-767-5600 or visit [health.maryland.gov/dda](http://health.maryland.gov/dda).

## Help save a life this tax season!

**Donations to the Maryland Cancer Fund will support cancer diagnosis and treatment for low income Maryland residents.**

### It's easy:

1. Enter the amount you wish to donate on Line 37.
2. That amount will be deducted from your tax refund or added to your tax payment.
3. All donations are tax deductible.

For more information, call 410-767-6213.

Use: Line 37 on Form 502 • Line 24 on Form 504 • Line 40 on Form 505

[https://health.maryland.gov/phpa/cancer/pages/mcf\\_home.aspx](https://health.maryland.gov/phpa/cancer/pages/mcf_home.aspx)





**DUE DATE**

Your return is due by April 15, 2024. If you are a fiscal year taxpayer, see Instruction 25. If any due date falls on a Saturday, Sunday, or legal holiday, the return must be filed by the next business day.

To speed up the processing of your tax refund, consider filing electronically. You must file within three years of the original due date to receive any refund. For more information, visit [marylandtaxes.gov](http://marylandtaxes.gov).

**COMPLETING THE RETURN**

You must write legibly using blue or black ink when completing your return.

DO NOT use pencil or red ink. Submit the original return, not a photocopy. If no entry is needed for a specific line, leave blank. Do not enter words such as "none" or "zero" and do not draw a line to indicate no entry. Failure to follow these instructions will delay the processing of your return.

You may round off all cents to the nearest whole dollar. Fifty cents and above should be rounded to the next dollar. State calculations are rounded to the nearest cent.

**ELECTRONIC FILING INSTRUCTIONS**

The instructions in this booklet are designed specifically for filers of paper returns.

If you are filing electronically and these instructions differ from the instructions for the electronic method being used, you should comply with the instructions for that method.

Free internet filing is available for Maryland income tax returns. Visit

[marylandtaxes.gov/online-services/individuals.php](http://marylandtaxes.gov/online-services/individuals.php)

**Software vendors should refer to the e-file handbook for their instructions.**

**SUBSTITUTE FORMS**

You may file your Maryland income tax return on a computer-prepared or computer-generated substitute form provided the form is approved in advance by the Revenue Administration Division. The fact that a software package is available for retail purchase does not guarantee that the package or all forms have been approved for use.

To confirm that a software package or a specific form has been approved by the Comptroller or to see a list of Approved Software Vendors for Maryland Substitute Forms, visit [marylandtaxes.gov](http://marylandtaxes.gov) and search Approved Vendors.

**PENALTIES**

There are severe penalties for failing to file a tax return, failing to pay any tax when due, filing a false or fraudulent return, or making a false certification. Penalties may include civil fines, criminal fines, and imprisonment, and a penalty on your taxes. In addition, interest is charged on amounts not paid.

To collect unpaid taxes, the Comptroller is authorized to seize the salary, wages, or property of delinquent taxpayers.

**1 WHO MUST FILE?**

This booklet and forms are for residents and part-year residents of Maryland. In general, you must file a Maryland return if you are or were a resident of Maryland AND you are required to file a federal return. Information in this section will allow you to determine if you must file a return and pay taxes as a resident of Maryland. If you are not a resident but had Maryland tax withheld or had income from sources in Maryland, you must use Form 505 or 515, Nonresident Tax return.

**WHO IS A RESIDENT?**

You are a resident of Maryland if:

- a. Your permanent home is or was in Maryland (the law refers to this as your domicile).

OR

- b. Your permanent home is outside of Maryland, but you maintained a place of abode (a place to live) in Maryland for more than six months of the tax year. If this applies to you and you were physically present in the state for 183 days or more, you must file a full-year resident return.

**PART-YEAR RESIDENTS**

If you began or ended residence in Maryland during the tax year, you must file a Maryland resident income tax return. See Instruction 26.

**MILITARY AND OTHERS WORKING OUTSIDE OF MARYLAND**

Military and other individuals whose domicile is in Maryland, but who are stationed or work outside of Maryland, including overseas, retain their Maryland legal residence. Maryland residency is not lost because of duty assignments outside of the State; see Administrative Release 37. Military personnel and their spouses should see Instruction 29.

**TO DETERMINE IF YOU ARE REQUIRED TO FILE A MARYLAND RETURN**

- a. Add up all of your federal gross income to determine your total federal income. Gross income is defined in the Internal Revenue Code and, in general, consists of all income regardless of source. It includes wages and other compensation for services, gross income derived from business, gains (not losses) derived from dealings in property, interest, rents, royalties, dividends, alimony, annuities, pensions, income from partnerships or fiduciaries, etc. **If modifications or deductions reduce your gross income below the minimum filing level, you are still required to file.** IRS Publication 525 provides additional information on taxable and nontaxable income.
- b. Do not include Social Security or railroad retirement benefits in your total federal income.

**MINIMUM FILING LEVELS TABLES**

TABLE 1 MINIMUM FILING LEVELS FOR TAXPAYERS UNDER 65	TABLE 2 MINIMUM FILING LEVELS FOR TAXPAYERS 65 OR OVER
Single person (including dependent taxpayers) . . . . .	Single, age 65 or over . . . . .
Joint Return . . . . .	Joint Return, one spouse, age 65 or over . . . . .
Married persons filing separately . . . . .	Joint Return, both spouses, age 65 or over . . . . .
Head of Household . . . . .	Married filing separately, age 65 or over . . . . .
Qualifying surviving spouse . . . . .	Head of Household, age 65 or over . . . . .
	Qualifying surviving spouse, age 65 or over . . . . .

- c. Add to your total federal income any Maryland additions to income. Do not include any additions related to periods of nonresidence. See Instruction 12. **This is your Maryland gross income.**
- d. If you are a dependent taxpayer, add to your total federal income any Maryland additions and subtract any Maryland subtractions. See Instructions 12 and 13. **This is your Maryland gross income.**
- e. You must file a Maryland return if your Maryland gross income equals or exceeds the income levels in the MINIMUM FILING LEVEL TABLE 1.
- f. If you or your spouse is 65 or over, use the MINIMUM FILING LEVEL TABLE 2.

**IF YOU ARE NOT REQUIRED TO FILE A MARYLAND RETURN BUT HAD MARYLAND TAXES WITHHELD.**

To get a refund of Maryland income taxes withheld, you must file a Maryland return.

Taxpayers who are filing for refund only, should complete all of the information at the top of Form 502 and the following lines:

- 1-16
- 22\*, 29\*
- 35-44
- 46, 48

\*Enter a zero unless: (i) you claim an earned income credit on your federal return, or (ii) you do not meet the minimum age requirement under the federal credit, but are otherwise eligible for the federal credit, for those without a qualifying child.

Sign the form and attach withholding statements (all W-2 and 1099 forms) showing Maryland and local tax withheld equal to the withholding you are claiming. Your form is then complete.

## 2 USE OF FEDERAL RETURN.

**First complete your 2023 federal income tax return.**

You will need information from your federal return to complete your Maryland return. Complete your federal return before you continue. Maryland law requires that your income and deductions be entered on your Maryland return exactly as they were reported on your federal return. If you use federal Form 1040NR, visit [marylandtaxes.gov](http://marylandtaxes.gov) for further information. All items reported on your Maryland return are subject to verification, audit, and revision by the Maryland State Comptroller's Office.

## 3 MARYLAND HEALTHCARE COVERAGE.

The Maryland General Assembly enacted Chapter 423 in the 2019 Session requiring the collection of certain information, including whether an individual is uninsured at the time the tax return is filed and whether the individual is interested in having Maryland Health Connection ("MHC") determine whether an individual may be eligible for insurance affordability programs, such as no-cost or low-cost minimum essential health care coverage.

Check the appropriate box on Form 502 for you and/or your spouse if you are uninsured as of the date you file your return. If you would like MHC to determine pre-eligibility for health insurance affordability programs for any uninsured member of your household, you must also check the box on Form 502 indicating you authorize the Comptroller to share information from your tax return with MHC, which is operated by the Maryland Health Benefit Exchange.

For each dependent identified on Form 502B, check the appropriate box to indicate if that dependent is an uninsured individual as of the date the return is filed.

You must provide the date of birth for any uninsured individual who is interested in obtaining minimum essential health coverage.

If you authorize information sharing, we will share the following information with MHC:

- Name, SSN/ITIN, and date of birth of each individual identified on your return;
- Your current mailing address, email address, and phone number;
- Filing status reported on your return;
- Total number of individuals in your household included in your return;
- Insured/ uninsured status of each individual included in your return;
- Blindness status;
- Relationship (self, spouse, or dependent) to the primary taxpayer for each individual included in your return; and
- Your federal adjusted gross income amount from Line 1.

Information shared with MHC will be used to determine eligibility for insurance affordability programs or to assist with enrollment in health coverage. If you would like more information about the health insurance affordability programs or health care coverage enrollment, visit [MarylandHealthConnection.gov/easyenrollment/](http://MarylandHealthConnection.gov/easyenrollment/).

## 4 NAME AND ADDRESS.

**Print using blue or black ink.**

Enter your name exactly as entered on your federal tax return. If you changed your name because of marriage, divorce, etc., be sure to report the change to the Social Security Administration before filing your return. This will prevent delays in the processing of your return.

Enter your current address using the spaces provided. On Current Mailing Address Line 1, enter the street number and street name of your current address. If using a PO Box address, enter "PO Box" and the PO Box number on Current Mailing Address Line 1. On Current Mailing Address Line 2, if applicable, enter the floor, suite or apartment number for your current mailing address. If using a PO Box address, leave Current Mailing Address Line 2 blank. Enter City or Town, State and ZIP Code + 4.

**If using a foreign address, complete the lines indicated for Country Name, Province/State/County, and Postal Code.**

## 5 SOCIAL SECURITY NUMBER(S) (SSN).

**It is important that you enter each digit of your Social Security number in the space provided at the top of your tax return. Missing or unreadable digits will delay the processing of your return. Your name must match the name on your current Social Security card to ensure you receive your personal exemption. If your name does not match the name on your Social Security card, contact the federal Social Security Administration at 800-722-1213, or visit [ssa.gov](http://ssa.gov).**

The Social Security Number(s) must be a valid number issued by the Social Security Administration of the United States Government. If you, your spouse, or dependent(s) do not have a SSN and you are not eligible to get a SSN, **you must apply for an Individual Tax Identification Number (ITIN) with the IRS and you should wait until you have received it before you file; and enter it wherever your SSN is requested on the return.**

A missing or incorrect SSN or ITIN could result in the disallowance of any credits or exemptions you may be entitled to and result in a balance due.

A valid SSN or ITIN is required for any claim or exemption for a dependent. If you have a dependent who was placed with you for legal adoption and you do not know their SSN, you must get an Adoption Taxpayer Identification Number (ATIN) for the dependent from the IRS.

If your child was born and died in this tax year and you do not have a SSN for the child, complete just the name and relationship of the dependent and enter code **322**, on one of the code number lines located to the right of the telephone number area on page 4 of the form; attach a copy of the child's death certificate to your return.

## 6 MARYLAND POLITICAL SUBDIVISION INFORMATION (REQUIRED).

Fill in the lines for your Maryland physical address of the taxing area as of December 31, 2023, including political subdivision lines, based on your residence on the last day of the taxable period. Part-year residents fill in the lines for your Maryland physical address, including political subdivision lines, based on your last day of residence in Maryland in the taxable period. Military personnel who are legal residents of Maryland should fill in the lines for your Maryland physical address, including political subdivision lines, based on the Maryland physical address that is used for claiming Maryland as your Home of Record on file with the Defense Finance and Accounting Service for tax year 2023.

1. Find your 4 Digit Political Subdivision Code in the LIST OF INCORPORATED CITIES, TOWNS AND TAXING AREAS IN MARYLAND and enter this number on the 4 DIGIT POLITICAL SUB-

DIVISION CODE line.



When selecting the 4 Digit Political Subdivision Code, be sure that you have selected the proper political subdivision from the LIST OF INCORPORATED CITIES, TOWNS AND TAXING AREAS IN MARYLAND. Do not rely on your ZIP Code + 4 to identify the proper political subdivision. For example, most residents within the ZIP Code of Upper Marlboro do not reside in the political subdivision of the Town of Upper Marlboro. Therefore, entering the Town of Upper Marlboro on the 4 DIGIT POLITICAL SUBDIVISION CODE line for those with a ZIP Code in Upper Marlboro may not be correct. Also, some political subdivisions have similar names such as Bel Air in Allegany County and Town of Bel Air in Harford County or Town of Chevy Chase and Town of Chevy Chase View. You may contact your county seat for further information relating to the incorporated boundaries of incorporated cities, towns and taxing areas in your county.

2. If you lived within the incorporated tax boundaries of one of the areas listed under your county as found in the LIST OF INCORPORATED CITIES, TOWNS AND TAXING AREAS IN MARYLAND, write the name of the city, town or taxing area on the MARYLAND POLITICAL SUBDIVISION line. If you did not live within the incorporated tax boundaries of one of the areas listed under your county as found in the LIST OF INCORPORATED CITIES, TOWNS AND TAXING AREAS IN MARYLAND, write the name of your county on the MARYLAND POLITICAL

### LIST OF INCORPORATED CITIES, TOWNS AND TAXING AREAS IN MARYLAND

Political Subdivision Code	Political Subdivision Code	Political Subdivision Code	Political Subdivision Code	Political Subdivision Code
<b>ALLEGANY COUNTY . . . . . 0100</b>	Town of Manchester . . . 0702	<b>GARRETT COUNTY . . . 1200</b>	Town of Oakmont . . . . . 1619	<b>ST. MARY'S COUNTY . . . . . 1900</b>
Town of Barton . . . . . 0101	Town of Mt. Airy . . . . . 0703	Town of Accident . . . . . 1201	Town of Poolesville . . . . . 1608	Town of Leonardtown . . . 1902
Bel Air . . . . . 0112	Town of New Windsor . . 0704	Town of Deer Park . . . . . 1203	City of Rockville . . . . . 1609	<b>SOMERSET COUNTY . . . . . 2000</b>
Bowling Green . . . . . 0115	Town of Sykesville . . . . 0705	Town of Friendsville . . . 1204	Town of Somerset . . . . . 1610	City of Crisfield . . . . . 2001
Cresaptown . . . . . 0108	City of Taneytown . . . . . 0706	Town of Grantsville . . . . 1205	City of Takoma Park . . . . 1611	Town of Princess Anne . . 2002
City of Cumberland . . . . 0102	Town of Union Bridge . . . 0707	Town of Kitzmiller . . . . . 1206	Town of Washington Grove . . . . . 1612	<b>TALBOT COUNTY . . . . . 2100</b>
Ellerslie . . . . . 0113	City of Westminster . . . . 0709	Town of Loch Lynn Heights . . . . . 1207	<b>PRINCE GEORGE'S COUNTY . . . . . 1700</b>	Town of Easton . . . . . 2101
City of Frostburg . . . . . 0103	<b>CECIL COUNTY . . . . . 0800</b>	Town of Mountain Lake Park . . . . . 1208	Town of Berwyn Heights . . . . . 1701	Town of Oxford . . . . . 2102
LaVale . . . . . 0110	Town of Cecilton . . . . . 0801	Town of Oakland . . . . . 1209	Town of Bladensburg . . . . 1702	Town of Queen Anne . . . . 2105
Town of Lonaconing . . . . 0104	Town of Charlestown . . . . 0802	<b>HARFORD COUNTY . . . 1300</b>	City of Bowie . . . . . 1704	Town of St. Michaels . . . . 2103
Town of Luke . . . . . 0105	Town of Chesapeake City . . . . . 0803	City of Aberdeen . . . . . 1301	Town of Brentwood . . . . . 1705	Town of Trappe . . . . . 2104
McCoole . . . . . 0114	Town of Elkton . . . . . 0804	Town of Bel Air . . . . . 1302	Town of Capitol Heights . . . 1706	<b>WASHINGTON COUNTY . . . . . 2200</b>
Town of Midland . . . . . 0106	Town of North East . . . . . 0805	City of Havre de Grace . . . 1303	Town of Cheverly . . . . . 1707	Town of Boonsboro . . . . . 2201
Mt. Savage . . . . . 0111	Town of Perryville . . . . . 0806	<b>HOWARD COUNTY . . . 1400</b>	Town of College Park . . . . . 1725	Town of Clearspring . . . . . 2202
Potomac Park . . . . . 0109	Town of Port Deposit . . . . 0807	(No incorporated cities or towns)	Town of Colmar Manor . . . . 1708	Town of Funkstown . . . . . 2203
Town of Westernport . . . . 0107	Town of Rising Sun . . . . . 0808	<b>KENT COUNTY . . . . . 1500</b>	Town of Cottage City . . . . . 1709	City of Hagerstown . . . . . 2204
<b>ANNE ARUNDEL COUNTY . . . . . 0200</b>	<b>CHARLES COUNTY . . . . . 0900</b>	Town of Betterton . . . . . 1501	City of District Heights . . . 1710	Town of Hancock . . . . . 2205
City of Annapolis . . . . . 0201	Town of Indian Head . . . . . 0901	Town of Chestertown . . . . 1502	Town of Eagle Harbor . . . . . 1711	Town of Keedysville . . . . . 2206
Town of Highland Beach . . . . . 0203	Town of La Plata . . . . . 0902	Town of Galena . . . . . 1503	Town of Edmonston . . . . . 1712	Town of Sharpsburg . . . . . 2207
<b>BALTIMORE COUNTY . . . . . 0300</b>	Port Tobacco Village . . . . 0903	Town of Millington . . . . . 1504	Town of Fairmount Heights . . . . . 1713	Town of Smithsburg . . . . . 2208
(No incorporated cities or towns)	<b>DORCHESTER COUNTY . . . . . 1000</b>	Town of Rock Hall . . . . . 1505	Town of Forest Heights . . . . 1728	Town of Williamsport . . . . 2209
<b>BALTIMORE CITY . . . 0400</b>	Town of Brookview . . . . . 1008	<b>MONTGOMERY COUNTY . . . . . 1600</b>	City of Glenarden . . . . . 1730	<b>WICOMICO COUNTY . . . . . 2300</b>
<b>CALVERT COUNTY . . . . . 0500</b>	City of Cambridge . . . . . 1001	Town of Barnesville . . . . . 1601	City of Greenbelt . . . . . 1714	Town of Delmar . . . . . 2301
Town of Chesapeake Beach . . . . . 0501	Town of Church Creek . . . . 1002	Town of Brookeville . . . . . 1602	Town of Hyattsville . . . . . 1715	City of Fruitland . . . . . 2308
Town of North Beach . . . . 0502	Town of East New Market . . . . . 1003	Town of Chevy Chase . . . . . 1615	Town of Landover Hills . . . . 1726	Town of Hebron . . . . . 2302
<b>CAROLINE COUNTY . . . . . 0600</b>	Town of Eldorado . . . . . 1007	Section 3 of the Village of Chevy Chase . . . . . 1614	City of Laurel . . . . . 1716	Town of Maryland Springs . . . . . 2303
Town of Denton . . . . . 0602	Town of Galestown . . . . . 1009	Section 5 of the Village of Chevy Chase . . . . . 1616	Town of Morningside . . . . . 1727	Town of Pittsville . . . . . 2307
Town of Federalsburg . . . . 0603	Town of Hurlock . . . . . 1004	Town of Chevy Chase View . . . . . 1617	City of Mt. Rainier . . . . . 1717	City of Salisbury . . . . . 2304
Town of Goldsboro . . . . . 0604	Town of Secretary . . . . . 1005	Chevy Chase Village . . . . . 1613	City of New Carrollton . . . . 1729	Town of Sharptown . . . . . 2305
Town of Greensboro . . . . . 0605	Town of Vienna . . . . . 1006	Village of Drummond . . . . . 1623	Town of North Brentwood . . . . . 1718	Town of Willards . . . . . 2306
Town of Henderson . . . . . 0611	<b>FREDERICK COUNTY . . . . . 1100</b>	Village of Friendship Heights . . . . . 1621	Town of Riverdale Park . . . . 1720	<b>WORCESTER COUNTY . . . . . 2400</b>
Town of Hillsboro . . . . . 0606	City of Brunswick . . . . . 1101	City of Gaithersburg . . . . . 1603	City of Seat Pleasant . . . . . 1721	Town of Berlin . . . . . 2401
Town of Marydel . . . . . 0607	Town of Burkittsville . . . . 1102	Town of Garrett Park . . . . . 1604	Town of University Park . . . . 1723	Town of Ocean City . . . . . 2402
Town of Preston . . . . . 0608	Town of Emmitsburg . . . . . 1103	Town of Glen Echo . . . . . 1605	Town of Upper Marlboro 1724	Pocomoke City . . . . . 2403
Town of Ridgely . . . . . 0609	City of Frederick . . . . . 1104	Town of Kensington . . . . . 1606	<b>QUEEN ANNE'S COUNTY . . . . . 1800</b>	Town of Snow Hill . . . . . 2404
Town of Templeville . . . . . 0610	Town of Middletown . . . . . 1106	Town of Laytonsville . . . . . 1607	Town of Barclay . . . . . 1805	
<b>CARROLL COUNTY . . . . . 0700</b>	Town of Mt. Airy . . . . . 1114	Village of Martin's Additions . . . . . 1622	Town of Centreville . . . . . 1801	
Town of Hampstead . . . . . 0701	Town of New Market . . . . . 1108	Village of North Chevy Chase . . . . . 1618	Town of Church Hill . . . . . 1802	
	Village of Rosemont . . . . . 1113		Town of Millington . . . . . 1808	
	Town of Thurmont . . . . . 1110		Town of Queen Anne . . . . . 1807	
	Town of Walkersville . . . . . 1111		Town of Queenstown . . . . . 1803	
	Town of Woodsboro . . . . . 1112		Town of Sudlersville . . . . . 1804	
			Town of Templeville . . . . . 1806	

SUBDIVISION line. If you lived in Baltimore City, enter "Baltimore City" on the MARYLAND POLITICAL SUBDIVISION line. For additional information on your Maryland political subdivision, contact your locality or the Maryland Department of Planning.

3. Enter your street number and street name on MARYLAND PHYSICAL ADDRESS LINE 1. DO NOT ENTER A PO BOX NUMBER.
4. If applicable, enter the floor, suite or apartment number on MARYLAND PHYSICAL ADDRESS LINE 2. DO NOT ENTER A PO BOX NUMBER.
5. Enter the city or town in which you resided on the CITY line.
6. Enter the ZIP Code + 4 in which you resided on the ZIP Code + 4 line.
7. Enter the name of your county on the MARYLAND COUNTY line. If you lived in Baltimore City, leave the MARYLAND COUNTY line blank.

## 7 FILING STATUS.

Use the **FILING STATUS** chart below to determine your filing status. Check the correct **FILING STATUS** box on the return.

	If you are:	Check the box for:	Additional Information
SINGLE PERSON (Single on the last day of the tax year.)	Any person who can be claimed as a dependent on their parent's (or any other person's) federal return	<b>Dependent taxpayer</b> Filing Status 6	Single Dependent taxpayers, regardless of whether income is earned or unearned, are not required to file a Maryland income tax return unless the gross income including Maryland additions and subtractions is \$13,850 or more. See Instruction 1 if you are due a refund. You do not get an exemption for yourself. Put a zero in Exemption Box A.
	Any person who filed as a head of household on their federal return	<b>Head of household</b> Filing Status 4	
	A qualifying surviving spouse with dependent child who filed a federal return with the qualifying surviving spouse status	<b>Qualifying surviving spouse with dependent child</b> Filing Status 5	
	All other single persons	<b>Single</b> Filing Status 1	If your spouse died during the year AND you filed a joint federal return with your deceased spouse, you may still file a joint Maryland return.
MARRIED PERSONS (Married on the last day of the tax year.)	Any person who can be claimed as a dependent on their parent's (or any other person's) federal return	<b>Dependent taxpayer</b> Filing Status 6	You do not get an exemption for yourself. Put a zero in Exemption Box A. You and your spouse must file separate returns.
	Any person who filed as a head of household on their federal return	<b>Head of household</b> Filing Status 4	
	Married couples who filed separate federal returns	<b>Married filing separately</b> Filing Status 3	Each taxpayer must show their spouse's Social Security Number in the blank next to the filing status box. If your spouse does not have and is not required to have a Social Security Number or ITIN, enter "999-00-9999" in the space for your spouse's Social Security Number (for the purpose of this form ONLY).
	Married couples who filed joint federal returns but had different tax periods	<b>Joint return</b> Filing Status 2 or <b>Married filing separately</b> Filing Status 3	If you are not certain which filing status to use, figure your tax both ways to determine which status is best for you. See Instructions 8 and 26(g) through (p).
	Married couples who filed joint federal returns but were domiciled in different counties, cities, towns or taxing areas on the last day of the year	<b>Joint return</b> Filing Status 2 or <b>Married filing separately</b> Filing Status 3	If you are filing separately, see Instruction 8. If you are filing a joint return see SPECIAL NOTE in Instruction 19.
	Married couples who filed joint federal returns but were domiciled in different states on the last day of the year		If you are filing separately, see Instruction 8. If you are filing a joint return, you must attach a pro forma Form 505 and 505NR. See Administrative Releases 1 & 3.
All other married couples who filed joint federal returns	<b>Joint return</b> Filing Status 2	If your spouse does not have and is not required to have a Social Security Number or ITIN, enter "999-00-9999" in the space for your spouse's Social Security Number (for the purpose of this form ONLY).	

### EXEMPTION AMOUNT CHART (10A)

The personal exemption is \$3,200. This exemption is reduced once the taxpayer's federal adjusted gross income exceeds \$100,000 (\$150,000 if filing Joint, Head of Household, or Qualifying Surviving Spouse with Dependent Child). This reduction applies to the additional dependency exemptions as well; however, it does not apply to the taxpayer's age or blindness exemption of \$1,000. Use the chart to determine the allowable exemption amount based upon the filing status. **NOTE:** For certain taxpayers with interest from U.S. obligations see Instruction 13, line 13, code hh for applicable exemption adjustment.

If Your FEDERAL ADJUSTED GROSS INCOME is		Single or Married Filing Separately	Joint, Head of Household, or Qualifying Surviving Spouse	Dependent Taxpayer (eligible to be claimed on another taxpayer's return)
		Each Exemption is	Each Exemption is	Each Exemption is
\$100,000 or less		\$3,200	\$3,200	\$0
Over	But not over			
\$100,000	\$125,000	\$1,600	\$3,200	\$0
\$125,000	\$150,000	\$800	\$3,200	\$0
\$150,000	\$175,000	\$0	\$1,600	\$0
\$175,000	\$200,000	\$0	\$800	\$0
In excess of \$200,000		\$0	\$0	\$0

Total the exemption amount on the front of Form 502 to determine the total exemption allowance to subtract on line 19 of Form 502.

## 8 SPECIAL INSTRUCTIONS FOR MARRIED PERSONS FILING SEPARATELY.

**If you and your spouse file a joint federal return but are filing separate Maryland returns according to Instruction 7, follow the instructions below.**

If you and your spouse file a joint federal return but are filing separate Maryland returns according to Instruction 7, you should report the income you would have reported had you filed a separate federal return. The income from jointly held securities, property, etc., must be divided evenly between spouses.

If you itemized your deductions on the joint federal return, one spouse may use the standard deduction and the other spouse may claim those deductions on the federal return that are "attributable exclusively" to that spouse, plus a prorated amount of the remaining deductions. If it is not possible to determine these deductions, the deduction must be allocated proportionately based on your share of the income.

"Attributable exclusively" means that the individual is solely responsible for the payment of an expense claimed as an itemized deduction, including compliance with a valid court order or separation agreement; or the individual jointly responsible for the payment of an expense claimed as an itemized deduction can demonstrate payment of the full amount of the deduction

with funds that are not attributable in whole or in part, to the other jointly responsible individual.

If both spouses choose to itemize on their separate Maryland returns, then each spouse must determine which deductions are attributable exclusively to each spouse and prorate the remaining deductions using the Maryland Income Factor. See Instruction 26k. If it is not possible to determine deductions in this manner, they must be allocated proportionately based on their respective shares of the income. The total amount of itemized deductions for both spouses cannot exceed the itemized deductions on the federal return.

If you choose to use the standard deduction method, use STANDARD DEDUCTION WORKSHEET (16A) in Instruction 16. Each spouse must claim their own personal exemption. Each spouse may allocate the dependent exemptions in any manner they choose. A dependent may not be claimed twice. The total number of dependents claimed may not exceed the overall number of dependents.

Complete the remainder of the form using the instructions for each line. Each spouse should claim their own withholding and other credits. Joint estimated tax paid may be divided between the spouses in any manner provided the total claimed does not exceed the total estimated tax paid.

## 9 PART-YEAR RESIDENTS.

If you began or ended legal residence in Maryland in 2023 see Instruction 26.

Military taxpayers: If you have non-Maryland military income, see Administrative Release 1.

## 10 EXEMPTIONS.

Determine what exemptions you are entitled to and complete the EXEMPTIONS area on Form 502. Form 502B must be completed and attached to Form 502 if you are claiming one or more dependents.

### EXEMPTIONS ALLOWED

You are entitled to claim qualified exemptions on your Maryland return. The amount of your Maryland exemption may be limited by the amount of your federal adjusted gross income. See Exemption Amount Chart (10A).

You and your spouse are permitted to claim additional exemptions for being age 65 or over or for blindness. These additional exemptions are in the amount of \$1,000 each. If any other dependent claimed is 65 or over, you also receive an extra exemption of up to \$3,200. Make sure you check both boxes (4) and (5) of Form 502B for each of your dependents who are age 65 or over.

Enter the number of exemptions in the appropriate boxes based upon your entries in Parts A, B and C of the exemption area of the form. Enter the total number of exemptions in Part D. **The number of exemptions for Part C is from Total Dependent Exemptions, Line 3 of Form 502B.**

### PART-YEAR RESIDENTS AND MILITARY

You must prorate your exemptions based on the percentage of income subject to Maryland tax. See Instruction 26 and Administrative Release 1.

## 11 INCOME.

**Line 1. Copy the figure for federal adjusted gross income from line 11 of your federal form 1040/1040SR onto line 1 of Form 502.**

**Line 1a. Copy the total of your wages, salaries and tips from line 1z of your federal Form 1040 onto line 1a of Form 502.** If you and your spouse file a joint federal return but are filing separate Maryland returns, see Instruction 8.

**Line 1b. Enter your earned income used to calculate your federal earned income credit (EIC), Maryland earned income credit, or poverty level credit (PLC).** Earned income includes wages, salaries, tips, professional fees, and other compensation received for personal services you performed. It also includes any amount received as a scholarship that you included in your federal AGI.

**Line 1c.** Enter on line 1c the amount of capital gains and losses reported as taxable income on Line 7 of the federal Form 1040.

**Line 1d.** Enter on line 1d the total amount of pensions, IRAs and annuities reported as income on lines 4b and 5b of your federal Form 1040. **As required by House Bill 1148 (Chapter 648) of the 2016 Session of the General Assembly, taxpayers with an entry on line 1d must complete and attach Form 502R. See Form 502R for additional information.**

**Line 1e.** Place a "Y" in the box if the amount of your investment income is more than \$11,000. You DO NOT qualify for the earned income tax credit. Investment income generally includes, but is not limited to, interest, dividends, capital gains, and other types of distributions including mutual fund distributions.

## 12 ADDITIONS TO INCOME.

Determine which additions to income apply to you. Write the correct amounts on lines 2-5 of Form 502. Instructions for each line:

**Line 2. TAX EXEMPT STATE OR LOCAL BOND INTEREST.** Enter the interest from non-Maryland state or local bonds or other obligations (less related expenses). This includes interest from mutual funds that invest in non-Maryland state or local obligations. Interest earned on obligations of Maryland or any Maryland subdivision is exempt from Maryland tax and should not be entered on this line.

**Line 3. STATE RETIREMENT PICKUP.** Contributions of a State retirement or pension system pickup amount will be stated separately on your W-2 form (Box 14). The tax on this portion of your wages is deferred for federal but not for state purposes.

**Line 4. LUMP SUM DISTRIBUTION FROM A QUALIFIED RETIREMENT PLAN.** If you received such a distribution, you will receive a Form 1099R showing the amounts distributed. You must report part of the lump sum distribution as an addition to income if you file federal Form 4972.

Use the LUMP SUM DISTRIBUTION WORKSHEET (12A) to determine the amount of your addition.

### LUMP SUM DISTRIBUTION WORKSHEET (12A)

1. Ordinary income portion of distribution from Form 1099R reported on federal Form 4972 (taxable amount less capital gain amount) . . . . . \$ \_\_\_\_\_
2. 40% of capital gain portion of distribution from Form 1099R . . . . . \$ \_\_\_\_\_
3. Add lines 1 and 2 . . . . . \$ \_\_\_\_\_
4. Enter minimum distribution allowance from federal Form 4972 . . . . . \$ \_\_\_\_\_
5. Subtract line 4 from line 3. This is your addition to income for your lump sum distribution. Enter on Form 502, line 4. If this amount is less than zero, enter zero . . . . . \$ \_\_\_\_\_

**Note:** If you were able to deduct the death benefit exclusion on federal Form 4972, allocate that exclusion between the ordinary and capital gain portions of your distribution in the same ratio before completing this schedule.

**Line 5. OTHER ADDITIONS TO INCOME.** If one or more of these apply to you, enter the total amount on line 5 and identify each item using the code letter:

### ▼ CODE LETTER

- a. Part-year residents: losses or adjustments to federal income that were realized or paid when you were a nonresident of Maryland.

- b. Net additions to income from pass-through entities not attributable to decoupling.
- c. Net additions to income from a trust as reported by the fiduciary.
- d. S corporation taxes included on lines 13 and 14 of Form 502CR, Part A, Tax Credits for Income Taxes Paid to Other States and Localities. (See instructions for Part A of Form 502CR.)
- e. Total amount of credit(s) claimed in the current tax year to the extent allowed on Form 500CR for the following Business Tax Credits: Enterprise Zone Tax Credit, Maryland Disability Employment Tax Credit, Research & Development Tax Credit, Federal Employer Security Clearance Costs Tax Credit\*, and Endowments of Maryland Historically Black Colleges and Universities Tax Credit. In addition, include any amount deducted as a donation to the extent that the amount of the donation is included in an application for the Endow Maryland Tax Credit and/or Endowments of Maryland Historically Black Colleges and Universities Tax Credit on Forms 500CR or 502CR.  
\*Do not include the Small Business First-Year Leasing Costs portion of this credit in this addback.
- f. Oil percentage depletion allowance claimed under IRC Section 613.
- g. Income exempt from federal tax by federal law or treaty that is not exempt from Maryland tax.
- h. Net operating loss deduction to the extent of a double benefit. See Administrative Release 18 at [marylandtaxes.gov](http://marylandtaxes.gov).
- i. Taxable tax preference items from line 5 of Form 502TP. The items of tax preference are defined in IRC Section 57. If the **total** of your tax preference items is more than \$10,000 (\$20,000 for married taxpayers filing joint returns) you must complete and attach Form 502TP, whether or not you are required to file federal Form 6251 (Alternative Minimum Tax) with your federal Form 1040.
- j. Amount deducted for federal income tax purposes for ex-

- penses attributable to operating a family day care home or a child care center in Maryland without having the registration or license required by the Family Law Article.
- k. Any refunds of advanced tuition payments made under the Maryland Prepaid College Trust, to the extent the payments were subtracted from federal adjusted gross income and were not used for qualified higher education expenses, and any refunds of contributions made under the Maryland College Investment Plan, to the extent the contributions were subtracted from federal adjusted gross income and were not used for qualified higher education expenses. See Administrative Release 32.
- l. Net addition modification to Maryland taxable income when claiming the federal depreciation allowances from which the State of Maryland has decoupled. Complete and attach Form 500DM. See Administrative Release 38.
- m. Net addition modification to Maryland taxable income when the federal special 2-year carryback (farming loss only) period was used for a net operating loss under federal law compared to Maryland taxable income without regard to federal provisions. Complete and attach Form 500DM.
- n. Amount deducted on your federal income tax return for domestic production activities.
- o. Amount deducted on your federal income tax return for tuition and related expenses. Do not include adjustments to income for Educator Expenses or Student Loan Interest deduction.
- p. Any refunds received by an ABLÉ account contributor under the Maryland ABLÉ Program or any distribution received by an ABLÉ account holder, to the extent the distribution was not used for the benefit of the designated beneficiary for qualified disability expense, that were subtracted from federal adjusted gross income.
- q. If you sold or exchanged a property for which you claimed a subtraction modification under Senate Bill 367 (Chapter 231, Acts of 2017) or Senate Bill 580/House Bill 600 (Chapter 544 and Chapter 545, Acts of 2012), enter the amount of the difference between your federal adjusted gross income

**PENSION EXCLUSION COMPUTATION WORKSHEET (13A)**

**Review carefully the age and disability requirements in the instructions before completing this worksheet. Use the separate RETIRED FOREST/PARK/WILDLIFE RANGER PENSION EXCLUSION COMPUTATION WORKSHEET (13E) if applicable.**

	You	Spouse
1. Qualifying pension and retirement annuity included in your federal adjusted gross income (Do not include Social Security or Railroad Retirement) . . . . .		
2. Maximum allowable exclusion . . . . .	\$36,200	\$36,200
3. Total benefits you received from Social Security and/or Railroad Retirement (Tier I and Tier II) . . . . .		
4. Tentative exclusion (Subtract line 3 from line 2.) (If less than 0, enter 0.) . . . . .		
5. Pension Exclusion (Enter the smaller of line 1 or 4 here and on line 10a, Form 502.) If you and your spouse both qualify for the pension exclusion, combine your allowable exclusions and enter the total amount on line 10a, Form 502 . . . . .		

**SPECIFIC INSTRUCTIONS**

- NOTE:** When both you and your spouse qualify for the pension exclusion, a separate column must be completed for each spouse.
- Line 1.** Enter your qualifying pension and retirement annuity included in your federal adjusted gross income. **Do not include any amount subtracted for military retirement income (see code letter u in Instruction 13) or public safety retirement income (see code letter v in Instruction 13).**
- Line 2.** The maximum allowable exclusion is \$ 36,200.
- Line 3.** Enter your total Social Security and/or Railroad Retirement benefits. Include all Social Security and/or Railroad Retirement benefits whether or not you included any portion of these amounts in your federal adjusted gross income. Include both Tier I and Tier II Railroad Retirement benefits. If you are filing a joint return and both spouses received Social Security and/or Railroad Retirement benefits but only one spouse received a pension, enter only the Social Security and/or Railroad Retirement benefits of the spouse receiving the pension on the worksheet. If your total Social Security and/or Railroad Retirement income is greater than the Maximum Pension Exclusion \$ 36,200, the pension exclusion will be zero (0).
- Line 4.** Subtract line 3 from line 2 to determine your tentative exclusion.
- Line 5.** Your pension exclusion is the smaller of your net taxable pension (line 1) or the tentative exclusion (line 4). Enter the smaller amount on this line.

as reportable under the federal Mortgage Forgiveness Debt Relief Act of 2007 and your federal adjusted gross income as claimed in the taxable year.

- r. Members of pass-through entities that elected to make payments attributable to members' share of the pass-through entity taxable income. If you received a credit for tax paid by the pass-through entity on your distributive or pro rata share of income on Maryland Schedule K-1 (510/511), Part D enter the amount of the credit claimed on Form 502CR, Part CC line 9.
- s. Amount of funds withdrawn from a first-time homebuyer savings account for a purpose other than eligible costs for the purchase of a home in the State. However, do not include any amount withdrawn by the account holder(s) for the purpose of rolling over earnings and principal into another designated account or a withdrawal protected by an account holder(s)' bankruptcy filing. An account holder(s) must use the funds in the designated account within 15 years from the date on which the account was established. Include the amount of any funds remaining after the end of the 15-year period for which the first-time home-buyer subtraction was claimed in a prior year and which were not withdrawn and applied to eligible costs related the purchase of a home by the account holder(s). The account holder(s) may be subject to a penalty of 10% of the amount withdrawn (See Instruction 22).
- t.  Members of pass-through entities that are taxed on net income at the entity level in another state. For this addition to apply, the resident taxpayer must be a member of a pass-through entity that (1) pays tax at the entity level in another state and (2) deducts the tax paid to the other state in determining its (the pass-through entity's) income under the Internal Revenue Code. A member of such a pass-through entity who claims a credit for taxes paid to another state on form 502CR, Part A, must include in the addition modification the portion of the credit for taxes paid to another state that represents tax the out-of-state pass-through entity paid on the member's pro rata share of income in that state and passed through to the member. For more information, see Administrative Release 42.
- cd. Net addition modification to Maryland taxable income resulting from the federal deferral of income arising from business indebtedness discharged by reacquisition of a debt instrument. See Form 500DM and Administrative Release 38.
- dm. Net addition modification from multiple decoupling provisions. See the table at the bottom of Form 500DM for the line numbers and code letters to use.
- dp. Net addition decoupling modification from a pass-through entity. See Form 500DM.

**Line 6. TOTAL ADDITIONS.** Add lines 2 through 5. Note: In the event of legislative changes (for example, emergency legislation or a veto override of legislation from a prior legislative session) that retroactively affect tax year 2023, the Comptroller will provide additional instruction on the use of Form 502LU. The amount on Line 4 of Form 502LU is added to Line 6 Total additions.

## 13 SUBTRACTIONS FROM INCOME.

**Determine which subtractions from income apply to you. Write the correct amounts on lines 8–14 of Form 502. Instructions for each line:**

**Line 8. STATE TAX REFUNDS.** Copy onto line 8 the amount of refunds of state or local income tax included in line 1 of Form 502.

**Line 9. CHILD AND DEPENDENT CARE EXPENSES.** You may subtract the cost of caring for your dependents while you work. There is a limitation of \$3,000 (\$6,000 if two or more dependents receive care). Enter on line 9 the **smaller** of (a) the amount on line 6 of federal Form 2441 or (b) \$3,000 (\$6,000 if

two or more dependents receive care). You may also be entitled to credits for these taxable expenses. See instructions for Part B and Part CC of Form 502CR.

**Line 10a. PENSION EXCLUSION.** You may be able to subtract some of your taxable pension and retirement annuity income. This subtraction applies only if:

- a. You were 65 or over **or** totally disabled, or your spouse was totally disabled, on the last day of the tax year, **AND**
- b. You included on your federal return taxable income received as a pension, annuity, or endowment from an "employee retirement system" qualified under Sections 401(a), 403 or 457(b) of the Internal Revenue Code. [A traditional IRA, a Roth IRA, a rollover IRA, a simplified employee plan (SEP), a Keogh plan, an ineligible deferred compensation plan or foreign retirement income does not qualify.]

**Note:** For additional information regarding qualified plans pension exclusion, refer to FAQs #2 on page iii Resident Booklet; and Form 502R Instructions; and the chart of Form 502R.

Each spouse who receives taxable pension or annuity income and is 65 or over or totally disabled may be entitled to this exclusion. In addition, if you receive taxable pension or annuity income but you are not 65 or totally disabled, you may be entitled to this exclusion if your spouse is totally disabled. Complete a separate column in the PENSION EXCLUSION COMPUTATION WORKSHEET (13A) for each spouse. Combine your allowable exclusion and enter the total amount on line 10a, Form 502. On line 10a, Form 502 check the applicable box(es) for yourself and/or spouse.

To be considered totally disabled, you must have a mental or physical impairment which prevents you from engaging in substantial gainful activity. You must expect the impairment to be of long, continued or indefinite duration or to result in your death. You must attach to your return a certification from a qualified physician stating the nature of your impairment and that you are totally disabled. If you have previously submitted a physician's certification, attach your own statement that you are still totally disabled and that a physician's certification was submitted before.

If you are a part-year resident, complete PENSION EXCLUSION COMPUTATION WORKSHEET (13A) using total taxable pension and total Social Security and railroad retirement benefits as if you were a full-year resident. Prorate the amount on line 5 by the number of months of Maryland residence divided by 12.

However, if you began to receive your pension during the tax year you became a Maryland resident, use a proration factor of the number of months you were a resident divided by the number of months the pension was received.

For example, Pat Taxpayer moved to Maryland on March 1. If he started to receive his pension on March 1, he would prorate the pension exclusion by 10/10, which would mean he would be entitled to the full pension exclusion. However, if he began to receive his pension on February 1, Pat would prorate his pension by 10/11. Note that, in either case, the proration factor may not exceed 1.

Complete the PENSION EXCLUSION COMPUTATION WORKSHEET (13A). Copy the amount from line 5 of the worksheet onto line 10a, Form 502. On line 10a, Form 502 check the applicable box(es) for yourself and/or spouse.

**Note:** You must complete and attach Form 502R to Form 502 if you or your spouse are claiming a pension exclusion on line 10a of Form 502. See Form 502R for additional information.

**Line 10b. PENSION EXCLUSION FOR RETIRED FOREST/PARK/WILDLIFE RANGER.** An individual taxpayer may not claim BOTH the standard Pension Exclusion and the Pension Exclusion for Retired Forest/ Park/ Wildlife Ranger. If you are 65 or older on the last day of the calendar year, you are totally disabled, or your spouse is totally disabled, and you have received qualified pension income, you should complete the PENSION EXCLUSION COMPUTATION WORKSHEET (13A) regardless of your prior work history. It is permissible for one spouse to claim the standard Pension Exclusion and the other spouse to claim

the Pension Exclusion for Retired Forest/Park/Wildlife Ranger, if each spouse meets the applicable required criteria.

If you meet the following criteria, use the RETIRED FOREST/PARK/WILDLIFE RANGER PENSION EXCLUSION COMPUTATION WORKSHEET (13E) to calculate your eligible pension exclusion:

- a. You were 55 or over on the last day of the tax year, AND
- b. You were not 65 or older, or totally disabled, or have a spouse who is totally disabled, AND
- c. You included on your federal return taxable income received as a pension, annuity, or endowment from an "employee retirement system" qualified under Section 401(a), 403 or 457(b) of the Internal Revenue Code [a traditional IRA, a Roth IRA, a rollover IRA, a simplified employee plan (SEP), a Keogh plan, an ineligible deferred compensation plan for foreign retirement income does not qualify.], AND
- d. The retirement income is attributable to your service as a Forest/Park/Wildlife Ranger of the United States, the State of Maryland or a political subdivision of Maryland.

Each spouse who meets the above requirements may be entitled to the exclusion. If each spouse is eligible, complete a separate column on the RETIRED FOREST/PARK/WILDLIFE RANGER PENSION EXCLUSION COMPUTATION WORKSHEET (13E). Combine your allowable exclusions from line 8 of the worksheet and enter the total amount on line 10b, Form 502. On line 10b, Form 502 check the applicable box(es) for yourself and/or spouse.

If you are a part-year resident, complete the RETIRED FOREST/PARK/WILDLIFE RANGER PENSION EXCLUSION COMPUTATION WORKSHEET (13E) using total taxable pension and total Social Security and railroad retirement benefits as if you were a full-year resident. Prorate the amount on line 8 by the number of months of Maryland residence divided by 12. However, if you began to receive your pension during the tax year you became a Maryland resident, use a proration factor of the number of months you were a resident divided by the number of months the pension was received. Copy the prorated amount from line 8 of the worksheet onto line 10b, Form 502.

For example, Pat Taxpayer moved to Maryland on March 1. If he started to receive his pension on March 1, he would prorate the pension exclusion by 10/10, which would mean he would be entitled to the full pension exclusion. However, if he began to receive his pension on February 1, Pat would prorate his pension by 10/11. In either case, the prorated factor may not exceed 1.

**Note:** You must complete and attach Form 502R to the Form 502 if you and/or your spouse are claiming a pension exclusion on line 10b of Form 502. See the Form 502R for additional information.

**Line 11. FEDERALLY TAXED SOCIAL SECURITY AND RAILROAD RETIREMENT BENEFITS.** If you included in your federal adjusted gross income Social Security, Tier I, Tier II and/or supplemental railroad retirement benefits, then you must include the total amount of such benefits on line 11. Social Security and railroad retirement benefits are exempt from state tax.

**Note:** You must complete and attach Form 502R to the Form 502 if you or your spouse received any income during the tax year (taxable or nontaxable) from Social Security or Railroad Retirement (Tier I or Tier II). See Form 502R for additional information.

**Line 12. NONRESIDENT INCOME.** If you began or ended your residence in Maryland during the year, you may subtract the portion of your income received when you were not a resident of Maryland. See Instruction 26 for part-year residents and Administrative Release 1 for military personnel.

If your state of residence or your period of Maryland residence was not the same as that of your spouse and you filed a joint return, follow Instruction 26 (c) through (p).

**Line 13. SUBTRACTIONS FROM INCOME.** Other certain subtractions for which you may qualify will be reported on Form 502SU. Determine which subtractions apply to you and enter the amount for each on Form 502SU. Enter the sum of all applicable subtractions from Form 502SU on line 13 of Form 502, and enter the code letter(s) that represent the four highest dollar amounts in the code letter lines. If multiple subtractions apply, be sure to identify all of them on Form 502SU and attach it to your Form 502.

**Note:** If only one of these subtractions applies to you, enter the amount and the code letter on line 13 of Form 502; then the use of Form 502SU may be optional.

▼ **CODE LETTER**

- a. Payments from a pension system to firemen and policemen for job related injuries or disabilities (but not more than the amount of such payments included in your total income).
- b. Net allowable subtractions from income from pass-through entities, not attributable to decoupling.
- c. Net subtractions from income reported by a fiduciary.
- d. Distributions of accumulated income by a fiduciary, if income tax has been paid by the fiduciary to the State (but not more than the amount of such income included in your total income).
- e. Profit (without regard to losses) from the sale or exchange of bonds issued by the State or local governments of Maryland.
- f. Benefits received from a Keogh plan on which State income tax was paid prior to 1967. Attach statement.
- g. Amount of wages and salaries disallowed as a deduction due to the work opportunity credit allowed under the Internal Revenue Code Section 51. The subtraction is reduced by the amount of the credit claimed on Form 500CR, Part O.
- h. Expenses up to \$5,000 incurred by a blind person for a reader, or up to \$1,000 incurred by an employer for a reader for a blind employee.
- i. Expenses incurred for reforestation or timber stand improvement of commercial forest land. Qualifications and instructions are on Form DNR393, available from the Department of Natural Resources, visit [dnr.Maryland.gov](http://dnr.Maryland.gov) to obtain this form.
- j. Amount added to taxable income for the use of an official vehicle by a member of a state, county or local police or fire department. The amount is stated separately on your W-2 form.
- k. Up to \$12,000 in expenses incurred by parent(s) to adopt a child with special needs through a public or nonprofit adoption agency and up to \$10,000 in expenses incurred by parent(s) to adopt a child without special needs.
- l. Purchase and installation costs of certain enhanced agricultural management equipment as certified by the Maryland Department of Agriculture. Attach a copy of the certification.
- m. Deductible artist's contribution. Attach Form 502AC.
- n. Payment received under a fire, rescue, or ambulance personnel length of service award program that is funded by any county or municipal corporation of the State.
- o. Value of farm products you donated to a gleaning cooperative as certified by the Maryland Department of Agriculture. Attach a copy of the certification.
- p. Up to \$15,000 of military pay included in your federal adjusted gross income that you received while in the active service of any branch of the armed forces and which is attributable to service outside the boundaries of the U.S. or its possessions. To compute the subtraction, follow the directions on the MILITARY OVERSEAS INCOME WORKSHEET (13B). If your total military pay exceeds \$30,000, you do not qualify for the subtraction.

**MILITARY OVERSEAS INCOME WORKSHEET (13B)**

**When both you and your spouse qualify for this military subtraction, complete separate computations for each spouse.**

1. ENTER the amount of military pay included in your federal adjusted gross income attributable to service outside the U.S. If greater than \$15,000, enter \$15,000 . . . . . \$ \_\_\_\_\_

2. ENTER total military pay received during the tax year . . . . . \$ \_\_\_\_\_

3. Maximum subtraction . . . . . \$ 15,000

4. SUBTRACT the amount on line 3 from line 2. If this amount is less than zero (0), enter zero (0) . . . . . \$ \_\_\_\_\_

5. SUBTRACT line 4 from line 1. This is your subtraction from income. If the amount is zero (0) or less, you are not eligible for this subtraction. INCLUDE this amount on line p of Form 502SU. . . . . \$ \_\_\_\_\_

- q. Unreimbursed vehicle travel expenses for:
- 1. A volunteer fire company;
  - 2. Service as a volunteer for a charitable organization whose principal purpose is to provide medical, health or nutritional care; AND
  - 3. Assistance (other than providing transportation to and from the school) for handicapped students at a Maryland community college. Attach Form 502V.

r. Amount of pickup contribution shown on Form 1099R from the state retirement or pension systems included in federal adjusted gross income. The subtraction is limited to the amount of pickup contribution or the taxable pension, whichever is less. Any amount not allowed to be claimed on the current year return may be carried forward to the next year until the full amount of the State pickup contribution has been claimed.

s. Amount of interest and dividend income (including capital gain distributions) of a dependent child which the parent has elected to include in the parent's federal gross income under Internal Revenue Code Section 1(g)(7).

t. Payments received from the State of Maryland under Title 12 Subtitle 2 of the Real Property Article (relocation and assistance payments).

u. Up to \$12,500 of military retirement income, including death benefits, received by a qualifying individual during the tax year if the taxpayer has not yet attained the age of 55; or up to \$20,000 of military retirement income, including death benefits, received by a qualifying individual if the taxpayer is age 55 or over. To qualify, you must have been a member of an active or reserve component of the armed forces of the United States, an active duty member of the commissioned corps of the Public Health Service, the National Oceanic and Atmospheric Administration, the Coast and Geodetic Survey, a member of the Maryland National Guard, or the member's surviving spouse or ex-spouse.

v. Up to \$15,000 in income from an employee retirement system that is attributable to service as a public safety employee for a taxpayer who is age 55 or older on the last day of the taxable year. To qualify, you must be a retired correctional officer, law enforcement officer, or fire, rescue, or emergency services personnel of the United States, Maryland, or a political subdivision of Maryland. Only subtract income that you included on your federal return as taxable income received as a pension, annuity or endowment from an "employee retirement system" qualified under Section 401(a), 403 or 457(b) of the Internal Revenue Code.

va. The Honorable Louis L. Goldstein Volunteer Fire, Rescue and Emergency Medical Services Personnel Subtraction Modification Program. \$7,000 for each taxpayer who is a quali-

fying volunteer as certified by a Maryland fire, rescue or emergency medical services organization. \$7,000 for each taxpayer who is a qualifying member of the U.S. Coast Guard Auxiliary, Maryland Defense Force or Maryland Civil Air Patrol as certified by these organizations. Attach a copy of the certification.

vb. The Honorable Louis L. Goldstein Volunteer Police Personnel Subtraction Modification Program. \$5,000 for each taxpayer who is a qualifying police auxiliary or reserve volunteer as certified by a bona fide Maryland police agency. Attach a copy of the certification.

w. Up to \$1,500 of unreimbursed expenses that a foster parent incurs on behalf of a foster child. The foster parent must be approved by a local department to provide 24-hour care for a foster child in the house where the foster parent resides. A treatment foster parent licensed by a child placement agency may not claim the subtraction modification. Foster parent includes a kinship parent. The expenses must be approved as necessary by the local department of social services or the Montgomery County Department of Health and Human Services and may not include an expense for which the foster parent receives an allowance or reimbursement from any public or private agency.

xa. Up to \$2,500 per contract purchased for advanced tuition payments made to the Maryland Prepaid College Trust. See Administrative Release 32.

xb. Up to \$2,500 per contributor per beneficiary of the total of all amounts contributed to investment accounts under the Maryland College Investment Plan. This subtraction modification may not be claimed if the account holder received a State contribution under § 18-19A-04.1 of the Education Article during the taxable year.

xc. Any amount included in federal adjusted gross income as a result of a distribution to a designated beneficiary from a Maryland ABLE account, unless it is a refund or nonqualified distribution. Designated beneficiary means a designated beneficiary as defined in § 18-19C-01 of the Education Article.

xd. Up to \$2,500 per ABLE account contributor per beneficiary of the total of all amounts contributed under the Maryland ABLE Program. Subject to the \$2,500 annual limitation, any amount disallowed as a subtraction because it exceeds \$2,500 may be carried over until used to the next 10 succeeding taxable years as a subtraction.

xe. An amount included in federal adjusted gross income contributed by the State into an investment account under § 18-19A-04.1 of the Education Article during the taxable year. This includes amounts included in federal adjusted gross income contributed by the State into an investment account under the Maryland College Investment Plan.

y. Any income of an individual that is related to tangible or intangible property that was seized, misappropriated or lost as a result of the actions or policies of Nazi Germany towards a Holocaust victim. For additional information, visit [marylandtaxes.gov](http://marylandtaxes.gov) or contact Taxpayer Services Division at 410-260-7980.

z. Expenses incurred to buy and install handrails in an existing elevator in a health care facility (as defined in Section 19-114 of the Health General Article) or other building in which at least 50% of the space is used for medical purposes.

aa. Payments from a pension system to the surviving spouse or other beneficiary of a law enforcement officer or firefighter whose death arises out of or in the course of their employment.

ab. Income from U.S. Government obligations. Enter interest on U.S. Savings Bonds and other U.S. obligations. Capital gains from the sale or exchange of U.S. obligations should be included on this line. Dividends from mutual funds that invest in U.S. Government obligations also are exempt from state taxation. However, only that portion of the dividends attributable to interest or capital gain from U.S. Govern-

**EXEMPTION ADJUSTMENT WORKSHEET (13C)**

- Line 1: ENTER the exemption amount to be reported on line 19 of Form 502 using Exemption Amount Chart (10A).  
(If you are a part-year resident, enter the amount to be reported on line 19 before it is prorated.) . . . . . \$ \_\_\_\_\_
- Line 2: ENTER your federal adjusted gross income as reported on line 1 of your Form 502 . . . . . \$ \_\_\_\_\_
- Line 3: ENTER your income from U.S. obligations (line ab, Form 502SU) . . . . . \$ \_\_\_\_\_
- Line 4: SUBTRACT amount on line 3 from amount reported on line 2. . . . . \$ \_\_\_\_\_
- Line 5: RECALCULATE your exemption amount from Exemption Amount Chart (10A), using the income from line 4.  
Remember to add your \$1,000 exemptions for age and blindness if applicable. . . . . \$ \_\_\_\_\_
- Line 6: SUBTRACT the exemption amount calculated on line 1 from the exemption amount calculated on line 5.  
If the amount is less than zero (0), enter zero (0). If the amount is zero, you have already received the  
maximum exemption that you are entitled to claim on Form 502. . . . . \$ \_\_\_\_\_

**TWO-INCOME MARRIED COUPLE SUBTRACTION WORKSHEET (13D)**

	(a) You	(b) Spouse
1. ENTER the portion of federal adjusted gross income from line 1 of Form 502 attributable to each spouse. . . . .		
2. ENTER the portion of additions to income from line 6 of Form 502 attributable to each spouse. . . . .		
3. ADD lines 1 and 2. . . . .		
4. ENTER the portion of subtractions from income from lines 8-13 of Form 502 attributable to each spouse. . . . .		
5. SUBTRACT line 4 from line 3. . . . .		
6. COMPARE the amounts on lines 5 (a) and (b) and enter the smaller amount here but not less than zero.		
7. ENTER \$1,200 or the amount on line 6, whichever is less. ENTER this amount on line 14 of Form 502.		

**RETIRED FOREST/PARK/WILDLIFE RANGER PENSION EXCLUSION COMPUTATION WORKSHEET (13E)**

**Review carefully the age and prior employment requirements in the instructions before completing this worksheet.**

Do not use this worksheet if you are 65 or older, totally disabled or have a spouse who is totally disabled. Use Worksheet (13A).

	You	Spouse
1. Qualifying pension and retirement annuity included in your federal adjusted gross income (Do not include Social Security or Railroad Retirement). . . . .		
2. Maximum allowable Social Security benefit. . . . .	\$ 36,200	\$ 36,200
3. Total benefits you received from Social Security and/or Railroad Retirement. . . . .		
4. Subtract line 3 from line 2. . . . .		
5. Net taxable pension and retirement annuity included in your federal adjusted gross income attributable to employment as a Forest/Park/Wildlife Ranger of the United States, State of Maryland or a political subdivision of Maryland . . . . .		
6. Maximum allowable statutory exclusion. . . . .	\$ 15,000	\$ 15,000
7. Tentative excludable amount (smaller of line 5 or line 6) . . . . .		
8. Total exclusion (lesser of line 4 or line 7). If you and your spouse both qualify for the pension exclusion, combine your allowable exclusions and enter the total amount on Line 10b, Form 502. . . . .		

**SPECIFIC INSTRUCTIONS**

**NOTE:** When both you and your spouse qualify for the retired Forest/Park/Wildlife Ranger pension exclusion, a separate column must be completed for each spouse.

**Line 1.** Enter your qualifying pension and retirement annuity included in your federal adjusted gross income. **Do not include Social Security or Railroad Retirement. Do not include any amount subtracted for military retirement income. See code letter u in Instruction 13.**

**Line 2.** The maximum Social Security benefit is \$36,200.

**Line 3.** Total benefits you received from Social Security and/or Railroad Retirement (Tier I, Tier II and/or supplemental).

**Line 4.** Subtract line 3 from line 2. If less than 0, enter 0.

**Line 5.** Enter your net taxable pension and retirement annuity included in your federal adjusted gross income which is attributable to your employment as a Forest/Park/Wildlife Ranger of the United States, the State of Maryland or a political subdivision of Maryland. Do not include any amount subtracted for military retirement income (see code letter u in Instruction 13) or public safety retirement income (see code letter v in Instruction 13).

**Line 6.** The maximum statutory exclusion is \$15,000.

**Line 7.** Enter smaller amount of line 5 or line 6.

**Line 8.** Enter smaller amount of line 4 or line 7. This is your excludable amount. If you and your spouse both qualify for the pension exclusion, combine your allowable exclusions and enter the total amount on Line 10b, Form 502.

ment obligations can be subtracted. You cannot subtract income from Government National Mortgage Association securities. See Administrative Releases 10 and 13.

- bb. Net subtraction modification to Maryland taxable income when claiming the federal depreciation allowances from which the State of Maryland has decoupled. Complete and attach Form 500DM. See Administrative Release 38.
- cc. Net subtraction modification to Maryland taxable income when the federal special 2-year carryback (farming loss only) period was used for a net operating loss under federal law compared to Maryland taxable income without regard to federal provisions. Complete and attach Form 500DM.
- cd. Net subtraction modification to Maryland taxable income resulting from the federal ratable inclusion of deferred income arising from business indebtedness discharged by reacquisition of a debt instrument. Complete and attach Form 500DM.
- dd. Income derived within an arts and entertainment district by a qualifying residing artist from the publication, production, or sale of an artistic work that the artist created, wrote, composed or executed. Complete and attach Form 502AE.
- dm. Net subtraction modification from multiple decoupling provisions. See the table at the bottom of Form 500DM.
- dp. Net subtraction decoupling modification from a pass-through entity. See Form 500DM.
- ee. The amount received as a grant under the Solar Energy Grant Program administered by the Maryland Energy Administration (but not more than the amount included in your total income).
- ff. Amount of the cost difference between a conventional on-site sewage disposal and a system that uses nitrogen removal technology, for which the Department of Environment's payment assistance program does not cover. An individual must have applied to the Department of the Environment for assistance to claim the subtraction modification on the Form 502SU. Also, in order to claim the subtraction modification, the system that is purchased must be a system that utilizes nitrogen removal technology as per Environment Article of the Annotated Code of Maryland § 9-1108.
- hh. Exemption adjustment for certain taxpayers with interest on U.S. obligations. If you have received income from U.S. obligations and your federal adjusted gross income exceeds \$100,000 (\$150,000 if filing joint, head of household, or qualifying surviving spouse, enter the difference, if any, between the exemption amount based on your federal adjusted gross income and the exemption amount based upon your federal adjusted gross income after subtracting your U.S. obligations using the EXEMPTION ADJUSTMENT WORKSHEET (13C).

**If the amount is greater than zero (0), enter this amount as a subtraction on line hh of Form 502SU.**

**Example:**

Pat and Chris Jones had a federal adjusted gross income of \$180,000. They also had \$40,000 on interest from U.S. Savings Bonds and had a dependent son whom they claimed on the Maryland tax return. Using Instruction 10, they found the exemption amount on their Maryland return (based upon \$180,000 of income) was \$2,400 (\$800 for three exemptions). If it were not for the \$40,000 of U.S. Savings Bonds, their federal adjusted gross income would have been \$140,000 and their exemption amount would have been \$9,600 (\$3,200 for three exemptions). Therefore, Pat and Chris Jones are entitled to claim a subtraction of \$7,200 (\$9,600 - \$2,400) on line hh of Form 502SU.

- ii. Interest on any **Build America Bond** that is included in your federal adjusted gross income. See Administrative Release 13.
- jj. Gain resulting from a payment from the Maryland Department of Transportation as a result of the acquisition of a portion of the property on which your principal residence is located.
- kk. Qualified conservation program expenses up to \$500 for an

application approved by the Department of Natural Resources to enter into a Forest Conservation and Management Plan.

- ll. Payment received as a result of a foreclosure settlement negotiated by the Maryland Attorney General.
- mm. Amount received by a claimant for noneconomic damages as a result of a claim of unlawful discrimination under Internal Revenue Code Section 62(e).
- nn. Amount of student loan indebtedness. Attach a copy of the notice stating that the loans have been discharged.
- oo. Up to \$5,000 of income earned by a law enforcement officer residing in the Maryland political subdivision in which the officer is employed if the crime rate in that political subdivision exceeds the State's crime rate. Law enforcement officer means an individual who in an official capacity is authorized by law to make arrests, and is a member of a Maryland law enforcement agency, including an officer who serves in a probationary status or at the pleasure of the appointing authority of a county or municipal corporation. In addition, a law enforcement officer who is a member of the Maryland Transportation Authority Police, Maryland-National Capital Park Police, or the Washington Suburban Sanitary Commission Police Force, and the officer resides in a political subdivision in which the crime rate exceeds the State's crime rate. Federal law enforcement officers do not qualify.
- pp. Any amount included in federal adjusted gross income for: 1) the value of any medal given by the International Olympic Committee, the International Paralympic Committee, the Special Olympics International Committee, or the International Committee of Sports for the Deaf; and 2) any prize money or honoraria received from the United States Olympic Committee from a performance at the Olympic Games, the Paralympic Games, the Special Olympic Games, or the Deaflympic Games.
- qq. Amount of qualified principal residence indebtedness included in federal adjusted gross income that was allowable as an exclusion under the Mortgage Forgiveness Debt Relief Act of 2007, as amended. The subtraction may not exceed \$100,000 for taxpayers who file single or married filing separately, and may not exceed \$200,000 for married filing joint, head of household, or qualifying surviving spouse. Qualified principal residence indebtedness is debt used to buy, build or substantially improve your principal residence, or to refinance debt incurred for those purposes but only if the debt is secured by the home.
- rr. Any amount included in federal adjusted gross income for the first \$50,000 of compensation received by an individual during the taxable year in exchange for the sale of a perpetual conservation easement on real property located in the State of Maryland. If filing a joint return, each individual may claim up to the maximum amount allowed.
- ss. A living individual may deduct up to \$10,000 of unreimbursed travel expenses, lodging expenses, **child or elder care expenses, medical expenses**, or lost wages, paid or incurred, during the taxable year that are attributable to the donation of all or part of one or more of the individual's liver, kidney, pancreas, intestine, lung, or bone marrow to another individual for organ transplant. If filing a joint return, each individual may claim up to the maximum amount allowed.
- tt. A full-time classroom teacher who teaches kindergarten to grade 12 in an elementary or secondary school in the State of Maryland for an academic year ending during the taxable year may subtract up to \$250 of unreimbursed expenses paid or incurred during the taxable year for the purchase of classroom supplies used by: 1) students in the classroom; or 2) the teacher, to prepare for or during classroom teaching. An individual may not subtract any expense that is subtracted from federal adjusted gross income under §62 of the Internal Revenue Code. If filing a joint return, each individual may claim up to the maximum amount allowed.
- uu. Under the Racing and Community Development Act of 2021,

this bill allows a subtraction modification for the redevelopment of the following: Laurel Park in Anne Arundel County, Pimlico Race Course in Baltimore City and Bowie Race Course Training Center in Prince George's County. The subtraction is based on the gain recognized as a result of (direct or indirect) sale of property within Laurel Park, Pimlico Race Course or Bowie Race Course Training Center and for income recognized (directly or indirectly) by the state investment in these sites.

- vv. The value of a subsidy for rental expenses received by a resident of Howard County under the "Live Where You Work" program of the Downtown Columbia Plan. For more information, visit [marylandtaxes.gov](http://marylandtaxes.gov).
- ww. A qualified individual may subtract up to \$5,000 per year of the amount contributed to a designated First-Time Homebuyer Savings Account plus the earnings, including interest and other income on the principal, on such account. The First-Time Homebuyer Savings Account must be opened for the sole purpose of paying or reimbursing eligible costs for the purchase of a home in the State. The subtraction may be claimed for a period not to exceed 10 years, and total earnings may not exceed \$50,000 during that 10-year period. For more information, visit [marylandtaxes.gov](http://marylandtaxes.gov)
- xx. Amount of donations of certain disposable diapers, certain hygiene products, and certain monetary gifts made by a taxpayer during the taxable year to certain qualified charitable entities that are registered with the Comptroller (the maximum subtraction amount is not to exceed \$1,000 per taxable year). To qualify for this subtraction, you must enter the value of the donation and the name of each qualified charitable entity to which a donation was made. The Comptroller may verify the donation with the qualified charitable entity.
- ya. Income of resident individuals who are at least 100 years of age at the end of the taxable year. The maximum value of the subtraction modification is equal to \$100,000 of income received by an individual during a taxable year.
- yb. Amount of ordinary and necessary expenses, including a reasonable allowance for salaries or compensation, paid or incurred during the taxable year in carrying on a trade or business as a State licensed medical cannabis grower, processor, dispensary, or any other cannabis establishment licensed by the State, if the deduction for ordinary and necessary expenses is disallowed under Section 280E of the Internal Revenue Code. Include your Cannabis Business License Number on the line provided.

For more information, visit [marylandtaxes.gov](http://marylandtaxes.gov).

- yc.  Union Dues. Enter the amount of dues you paid for union membership that is included in your federal adjusted gross income and that you would have been able to deduct on your federal return as an unreimbursed employee expense prior to tax year 2018. Do not include (1) the portion of any contributions that provide funds for the payment of sick, accident, or death benefits, (2) contributions to a pension fund even if the union requires you to make contributions, or (3) any amounts of the contribution that are related to certain lobbying and political activities. This includes any amounts the union uses to influence legislators or executive branch officials or to participate in any political campaign or other political activities. If your union engages in any of these activities, it should provide you with the percentage of your union dues that it uses to conduct these activities.

Do not claim this subtraction if you are self-employed and you claimed your union dues as a business expense on your federal return.

Retain all records of your payment of union dues, and make them available upon request by the Comptroller's office.

**Line 14. TWO-INCOME SUBTRACTION.** You may subtract up to \$1,200 if both spouses have income subject to Maryland tax and you file a joint return. To compute the subtraction, complete the TWO-INCOME MARRIED COUPLE SUBTRACTION WORKSHEET (13D).

**Line 15. TOTAL SUBTRACTIONS.** Add lines 8 through 14. Note: In the event of legislative changes (for example, emergency legislation or a veto override of legislation from a prior legislative session) that retroactively affect tax year 2023, the Comptroller will provide additional instruction on the use of Form 502LU. The amount on Line 8 of Form 502LU is added to Line 15 Total subtractions.

## 14 ITEMIZED DEDUCTIONS.

**If you figure your tax by the ITEMIZED DEDUCTION METHOD, complete lines 17a and b on Form 502. (See Instruction 16 to see if you will use the ITEMIZED DEDUCTION METHOD.)**

Copy the amount from federal Form 1040, Schedule A, line 17, Total Itemized Deductions, on line 17a of Form 502. Certain items of federal itemized deductions are not eligible for State purposes and must be subtracted from line 17a. State and local

### STANDARD DEDUCTION WORKSHEET (16A)

If your filing status is:	
Single, Married filing separately or Dependent taxpayer	Married filing Jointly, Head of Household or Qualifying Surviving Spouse
Worksheet 1	Worksheet 2
Enter your income from line 16 of Form 502 . . . . . \$ _____	Enter your income from line 16 of Form 502 . . . . . \$ _____
If your income is:	If your income is:
Your standard deduction is:	Your standard deduction is:
\$11,333 or less . . . . . \$ <u>1,700</u>	\$23,000 or less . . . . . \$ <u>3,450</u>
or	or
If your income is between \$11,333 - \$17,000	If your income is between \$23,000 - \$34,333
Enter your income from above: . . . . . \$ _____	Enter your income from above: . . . . . \$ _____
Multiply by 15 percent (.15) . . . . . X <u>.15</u>	Multiply by 15 percent (.15) . . . . . X <u>.15</u>
This is your standard deduction . . . . . \$ _____	This is your standard deduction . . . . . \$ _____
or	or
If your income is:	If your income is:
Your standard deduction is:	Your standard deduction is:
\$17,000 or over . . . . . \$ <u>2,550</u>	\$34,333 or over . . . . . \$ <u>5,150</u>
<b>Enter your standard deduction on line 17 of Form 502.</b>	<b>Enter your standard deduction on line 17 of Form 502.</b>

income taxes used as a deduction for federal purposes must be entered on line 17b (there are certain limitations on the deduction amount of state and local tax. For more information, visit [marylandtaxes.gov](http://marylandtaxes.gov)). Also, any amounts deducted as contributions of Preservation or Conservation Easements for which a credit is claimed must be added to line 17b.

You are not required to itemize deductions on your Maryland return because you have itemized deductions on your federal return. Figure your tax each way to determine which method is best for you.

If your unreimbursed business expenses include depreciation to which an adjustment is required for Maryland purposes, complete Form 500DM to calculate the addition modification "I" or subtraction modification "bb."

## 15 FIGURE YOUR MARYLAND ADJUSTED GROSS INCOME.

Complete lines 1–16 on Form 502. Line 16 is your Maryland adjusted gross income.

## 16 FIGURE YOUR MARYLAND TAXABLE NET INCOME.

To find your taxable income you must subtract either the standard deduction from the worksheet or the itemized deductions you have entered on line 17 of Form 502. The ITEMIZED DEDUCTION METHOD will lower your taxes if you have enough deductions. If you are not certain about which method to use, figure your tax both ways to determine which method is best for you. Check one of the deduction method boxes to indicate which method you will use.

### STANDARD DEDUCTION METHOD

The STANDARD DEDUCTION METHOD gives you a standard deduction of 15% of Maryland adjusted gross income (line 16) with minimums of \$1,700 and \$3,450 and maximums of \$2,550 and \$5,150, depending on your filing status. Use STANDARD DEDUCTION WORKSHEET (16A) for your filing status to figure your standard deduction. Write the result on line 17 of Form 502. Then follow the instructions for EXEMPTIONS.

### ITEMIZED DEDUCTION METHOD

You may itemize your deductions only if you itemized deductions on your federal return. See Instruction 14 for completing lines 17a and b of Form 502. Enter the result on line 17. You are not required to itemize deductions on your Maryland return simply because you itemized on your federal return. Figure your tax each way to determine which method is best for you.

### EXEMPTIONS

After completing the EXEMPTIONS area on your return (page 2), enter the total exemption amount on line 19 of Form 502.

### PART-YEAR RESIDENTS AND NONRESIDENT MILITARY TAXPAYERS

You must adjust your standard or itemized deductions and exemptions. If you are a part-year resident, see Instruction 26. If you are a nonresident military member filing a joint return with your civilian spouse, see Administrative Release 1.

## 17 FIGURE YOUR MARYLAND TAX.

You must use the tax tables if your taxable income is less than \$100,000.

The 2023 Maryland tax rate schedules are shown so you can see the tax rate that applies to all levels of income; however, do not use them to figure your tax. Instead, use the tax tables if your income is under \$100,000; otherwise, use the appropriate row in the MARYLAND TAX COMPUTATION WORKSHEET SCHEDULES (17A) at the end of the tax tables to figure your tax. The tax tables and the MARYLAND TAX COMPUTATION WORKSHEET SCHEDULES I AND II have been based on these

tax rate schedules.

Find the income range in the tax table that applies to the amount on line 20 of Form 502. Find the Maryland tax corresponding to your income range. Enter the tax amount on line 21 of Form 502. If your taxable income is \$100,000 or more, use the MARYLAND TAX COMPUTATION WORKSHEET SCHEDULES (17A) at the end of the tax table.

### MARYLAND TAX COMPUTATION WORKSHEET SCHEDULES

#### Tax Rate Schedule I

For taxpayers filing as Single, Married Filing Separately, or as Dependent Taxpayers. This rate is also used for taxpayers filing as Fiduciaries.

If taxable net income is:  
At least: but not over:

At least:	but not over:			Maryland Tax is:
\$0	\$1,000			2.00% of taxable net income
\$1,000	\$2,000	\$20.00	plus	3.00% of excess over \$1,000
\$2,000	\$3,000	\$50.00	plus	4.00% of excess over \$2,000
\$3,000	\$100,000	\$90.00	plus	4.75% of excess over \$3,000
\$100,000	\$125,000	\$4,697.50	plus	5.00% of excess over \$100,000
\$125,000	\$150,000	\$5,947.50	plus	5.25% of excess over \$125,000
\$150,000	\$250,000	\$7,260.00	plus	5.50% of excess over \$150,000
\$250,000		\$12,760.00	plus	5.75% of excess over \$250,000

#### Tax Rate Schedule II

For taxpayers filing Joint, Head of Household, or for Qualifying Surviving Spouse.

If taxable net income is:  
At least: but not over:

At least:	but not over:			Maryland Tax is:
\$0	\$1,000			2.00% of taxable net income
\$1,000	\$2,000	\$20.00	plus	3.00% of excess over \$1,000
\$2,000	\$3,000	\$50.00	plus	4.00% of excess over \$2,000
\$3,000	\$150,000	\$90.00	plus	4.75% of excess over \$3,000
\$150,000	\$175,000	\$7,072.50	plus	5.00% of excess over \$150,000
\$175,000	\$225,000	\$8,322.50	plus	5.25% of excess over \$175,000
\$225,000	\$300,000	\$10,947.50	plus	5.50% of excess over \$225,000
\$300,000		\$15,072.50	plus	5.75% of excess over \$300,000

### Line 21a. Recaptured Credit

Recaptured Credit from Part DD. Enter the amount of recaptured credit from Part DD, line 1 on the 502CR.

## 18 EARNED INCOME CREDIT, POVERTY LEVEL CREDIT, CREDITS FOR INDIVIDUALS AND BUSINESS TAX CREDITS.

If you claim an earned income credit or poverty level credit, see Instruction 19 for your local credit calculation.

Form 500CR Instructions are available online at [marylandtaxes.gov](http://marylandtaxes.gov). You must file Form 500CR electronically to claim a business income tax credit.

### Line 22. EARNED INCOME CREDIT.

If you claimed an earned income credit on your federal return or would otherwise have been eligible to claim an earned income credit on your federal return but for you or your spouse filing with an individual taxpayer identification number (ITIN), you are eligible for the Maryland earned income credit. If you are a married couple filing either a joint or separate Maryland return, or you have at least one qualifying child, then you may claim one-half (50%) of the federal credit on your Maryland return. Individuals filing as single, head of household, or qualifying surviving spouse without a qualifying child may claim 100% of the federal earned income credit, or \$600, whichever is less; see Worksheet (18A.1) to calculate any refundable earned income tax credit. If you are a part-year resident or a member of the military, see Instruction 26(o) before completing this worksheet. If you do not meet the minimum age requirement under the federal credit and are otherwise eligible for the federal credit for those without a qualifying child, you may claim the state earned income credit (calculate federal earned income credit disregarding the minimum age requirement). If you or your spouse do not possess a valid SSN but are otherwise eligible for the federal credit and are filing your Maryland return using an ITIN, you may claim the state earned income credit by calculating the federal earned income credit disregarding

the SSN requirement. If you filed a joint federal return but a separate Maryland return, you may claim a combined total of up to one-half the federal credit. For information on how to calculate the amount of the federal earned income credit, visit [irs.gov/pub/irs-pdf/p596.pdf](https://irs.gov/pub/irs-pdf/p596.pdf).

- If you are a married couple filing either a joint or separate Maryland return or have at least one qualifying child, complete the STATE EARNED INCOME CREDIT WORKSHEET (18A) to calculate the amount to enter on line 22 of Form 502.
- If you are filing as single, head of household, or qualifying surviving spouse and DO NOT have a qualifying child, complete the STATE EARNED INCOME CREDIT/ REFUNDABLE EARNED INCOME CREDIT WORKSHEET (18A.1) to calculate the amounts to enter on line 22 and line 42 of Form 502.

**STATE EARNED INCOME CREDIT WORKSHEET (18A) – INDIVIDUAL WITH QUALIFYING CHILD OR MARRIED COUPLE FILING SEPARATELY OR JOINTLY WITH OR WITHOUT QUALIFYING CHILD**

(Part-year residents see Instruction 26(o).)

1. Maryland tax (the sum of lines 21 and 21a from Form 502) . . . . . 1. \_\_\_\_\_
2. Federal earned income credit \_\_\_\_\_ x 50% (.50). Enter this amount here and on line 22 of Form 502 . . . . . 2. \_\_\_\_\_
3. Subtract line 2 from line 1. If less than zero (0), enter zero (0). . . . . 3. \_\_\_\_\_

If line 3 is greater than zero (0), you may qualify for the Poverty Level Credit. See Instructions below.

If line 3 is zero (0), you may qualify for the Refundable Earned Income Credit. See Instruction 21.

**STATE EARNED INCOME CREDIT/REFUNDABLE EARNED INCOME CREDIT WORKSHEET (18A.1) – INDIVIDUAL WITHOUT QUALIFYING CHILD**

(Part-year residents see Instruction 26(o).)

1. Maryland tax the (sum of lines 21 and 21a of Form 502) . . . . . 1. \_\_\_\_\_
2. Enter your federal earned income credit, here and on line 22 of Form 502 . . . . . 2. \_\_\_\_\_
3. If line 1 is greater than or equal to line 2, then subtract line 2 from line 1 and enter here. . . . . 3. \_\_\_\_\_
4. If line 2 is greater than line 1, then subtract line 1 from line 2 and enter the amount here and on line 42 of Form 502 . . . . . 4. \_\_\_\_\_

If line 3 is greater than or equal to zero (0), you may qualify for the Poverty Level Credit. See Line 23 Instructions below.

**Line 23. STATE POVERTY LEVEL CREDIT.** If your earned income and federal adjusted gross income plus additions are below the poverty level income for the number of persons in family/household on your federal tax return, you may be eligible for the poverty level credit. You are not eligible for this credit if you checked filing status 6 (dependent taxpayer) on your Maryland income tax return.

Generally, if your Maryland state tax exceeds 50% of your federal earned income credit and your earned income and federal adjusted gross income are below the poverty income guidelines from the STATE POVERTY LEVEL CREDIT WORKSHEET (18B), you may claim a credit of 5% of your earned income.

Complete the STATE POVERTY LEVEL CREDIT WORKSHEET (18B) to calculate the amount to enter on line 23 of Form 502.

**This is not a refundable credit.**

**STATE POVERTY LEVEL CREDIT WORKSHEET (18B)**

If you checked filing status 6 on your Maryland return, you are not eligible for this credit.

1. Enter the amount from line 7 of Form 502. If you checked filing status 3 (married filing separately) and you filed a joint federal return, enter your joint federal adjusted gross income plus any Maryland additions . . . . . 1. \_\_\_\_\_
2. Enter the total of your salary, wages, tips and other employee compensation and net profit from self-employment here, and on line 1b of Form 502, if line 1b is currently blank. (Do not include a farm or business loss.) . . . . . 2. \_\_\_\_\_
3. Find the number of persons in your family/household from the chart that is the same as the number of persons entered on your federal tax return. Enter the income level that corresponds to the number of persons . . . . . 3. \_\_\_\_\_
4. Enter the amount from line 1 or 2, whichever is larger. Compare lines 3 and 4. If line 4 is greater than or equal to line 3, STOP HERE. You do not qualify for this credit. If line 3 is greater than line 4, continue to line 5. . . . . 4. \_\_\_\_\_
5. Multiply line 2 by 5% (.05). This is your State Poverty Level Credit. Enter that amount here and on line 23 of Form 502. (Part-year residents or members of the military, see Instruction 26(o)) . . . . . 5. \_\_\_\_\_

**POVERTY INCOME GUIDELINES**

NUMBER OF PERSONS IN FAMILY/HOUSEHOLD	INCOME LEVEL
1	\$14,580
2	\$19,720
3	\$24,860
4	\$30,000
5	\$35,140
6	\$40,280
7	\$45,420
8	\$50,560

For families/households with more than 8 persons, add \$5,140 for each additional person.

**Line 24. OTHER INCOME TAX CREDITS FOR INDIVIDUALS.** Enter the total of your income tax credits as listed below. Complete and attach Form 502CR with Form 502.

**Note:** In the event of legislative changes (for example, emergency legislation or a veto override of legislation from a prior legislative session) that retroactively affect tax year 2023, the Comptroller will provide additional instruction on the use of Form 502LU to claim nonrefundable credits and add that amount to Line 24.

- a. CREDITS FOR INCOME TAXES PAID TO OTHER STATES.** If you have income subject to tax in Maryland and subject to tax in another state and/or another state's locality, you may be eligible for a tax credit. **Note:** You must attach a copy of Form 502CR and required documentation. If this is not attached, no credit will be allowed. See Administrative Release 42 for required documentation.
- b. CREDIT FOR CHILD AND DEPENDENT CARE EXPENSES. \*\*This credit is available to residents only.** If you were eligible for a Child and Dependent Care Credit on your federal income tax return and your income is below certain thresholds, you are entitled to a tax credit equal to a percentage of the federal credit. **You may also be entitled to a refundable credit.** See Form 502CR Instructions.
- c. QUALITY TEACHER INCENTIVE CREDIT.** If you are a qualified teacher who paid tuition to take graduate level courses required to maintain certification, you may be eligible for a tax credit. See Form 502CR Instructions.

d. **CREDIT FOR AQUACULTURE OYSTER FLOATS.** If you purchased a new aquaculture oyster float during the tax year, you may be entitled to a credit of up to \$500 for the cost of the float. See Form 502CR Instructions.

e. **LONG-TERM CARE INSURANCE CREDIT.** If you paid a premium for a long-term care insurance policy for yourself or certain Maryland resident family members, you may be eligible for a tax credit.

f. **CREDIT FOR PRESERVATION AND CONSERVATION EASEMENTS.** Individuals may be eligible for a tax credit for an easement conveyed to the Maryland Environmental Trust, the Maryland Agricultural Land Preservation Foundation, or the Maryland Department of Natural Resources to preserve open space, natural resources, agriculture, forest land, watersheds, significant ecosystems, view sheds or historic properties. Individuals who are eligible to claim the Credit for Preservation and Conservation Easements and who are not PTE members must claim this credit on Part F of the Form 502CR. PTE members who are eligible for this credit must electronically claim the credit on Form 500CR.

g. **RESERVED**

h. **COMMUNITY INVESTMENT TAX CREDIT.** Businesses that contribute to approved Neighborhood and Community Assistance Programs may be eligible for a tax credit of 50% of approved contributions with a maximum credit of \$250,000 on Form 500CR (See Line 25 Instructions, letter code d). Individuals who make a nonbusiness contribution may also be eligible for this tax credit, and may elect to claim this credit on Part H of Form 502CR instead of Form 500CR. The credit **may not** be claimed on **both** Form 500CR and Form 502CR. PTE members may claim this credit on Form 500CR (See Line 25 Instructions, code letter d).

i. **ENDOW MARYLAND TAX CREDIT.** Businesses and individuals that donate \$500 of cash or publicly traded securities to a qualified permanent endowment fund at an eligible community foundation may be eligible for a tax credit of 25% of the approved donation with a maximum credit of \$50,000 on Form 500CR (See Line 25 instructions, code letter q). Individuals who make an approved donation may also be eligible for this tax credit, and may elect to claim this credit on Part I of Form 502CR instead of Form 500CR. The credit **may not** be claimed on **both** Form 500CR and Form 502CR. PTE members may claim this credit on Form 500CR (See Line 25 Instructions, code letter q).

**Note:** If you claim the Endow Maryland tax credit, the amount of approved donations which qualify you for this credit is an addition to income and must be included on line 5. (See Instruction 12, code letter e).

j. **PRECEPTORS IN AREAS WITH HEALTH CARE WORKFORCE SHORTAGES TAX CREDIT.** If you are a qualified licensed physician, a qualified physician assistant, or a qualified nurse practitioner who served without compensation as a preceptor, you may be eligible to claim a nonrefundable credit against your State tax liability.

k. **INDEPENDENT LIVING TAX CREDIT.** An individual may claim a credit against their Maryland State income tax equal to 50% of the qualified expenses incurred during a taxable year to install accessibility and universal visitability features to or within a home.

The qualified expenses incurred must be certified by the Department of Housing and Community Development. See Form 502CR Instructions.

l. **ENDOWMENTS OF MARYLAND HISTORICALLY BLACK COLLEGES AND UNIVERSITIES TAX CREDIT.** Taxpayers making donations to a qualified permanent fund held at an eligible institution of higher education (Bowie State University, Coppin State University, Morgan State University, or University of Maryland Eastern Shore), may be eligible for a credit of 25% of the amount of donations. Taxpayers who make an approved donation and certified as eligible for this tax credit may claim the credit on Part L of Form 502CR instead of Form 500CR. The credit **should not** be claimed on

**both** Form 500CR and Form 502CR.

m. **SENIOR TAX CREDIT.** SB405, Acts of 2022, creates a tax credit for Maryland residents who are at least age 65. If the taxpayer's federal adjusted gross income does not exceed \$100,000, the amount of the tax credit is equal to \$1,000. For married filing jointly, qualifying surviving spouse, and head of household whose federal adjusted gross income does not exceed \$150,000, the credit amount is \$1,750 (reduced to \$1,000 if only one spouse filing jointly is at least age 65).

**Line 25. BUSINESS TAX CREDITS.** You must file your Form 502 electronically to claim the following nonrefundable business tax credits from Form 500CR.

a. **ENTERPRISE ZONE TAX CREDIT.** Businesses located in an enterprise zone may be eligible for tax credits based upon wages paid to qualifying employees.

b. **MARYLAND DISABILITY EMPLOYMENT TAX CREDIT.** Businesses employing persons with disabilities as certified by the State Department of Education or veterans with disabilities as certified by the Maryland Department of Labor may be eligible for tax credits based upon wages paid, child care, and transportation expenses paid on behalf of those employees.

c. **JOB CREATION TAX CREDIT.** Certain businesses that create new qualified positions in Maryland may be eligible for a tax credit based on the number of qualified positions created or wages paid for these positions.

d. **COMMUNITY INVESTMENT TAX CREDIT.** Businesses that contribute to approved Neighborhood and Community Assistance Programs may be eligible for a tax credit of 50% of approved contributions with a maximum credit of \$250,000. Individuals who make a nonbusiness contribution may also be eligible for this tax credit, and may elect to claim this credit on Form 502CR instead of Form 500CR (See Line 24 Instructions, code letter h). The credit **may not** be claimed on **both** Form 500CR and Form 502CR. PTE members may claim this credit on Form 500CR.

e. **BUSINESSES THAT CREATE NEW JOBS TAX CREDIT.** Certain businesses located in Maryland that create new positions or establish or expand business facilities in the state may be entitled to an income tax credit if a property tax credit is granted by Baltimore City or any county or municipal corporation of Maryland.

f. **EMPLOYER-PROVIDED LONG-TERM CARE INSURANCE TAX CREDIT.** A credit may be claimed for costs incurred by an employer who provides long-term care insurance as part of an employee benefit package.

g.  **SECURITY CLEARANCE COSTS TAX CREDIT.** Businesses that incur costs certified by the Maryland Department of Commerce to construct or renovate Sensitive Compartmented Information Facilities (SCIF) or for certain Security Clearance Administrative Costs may claim a credit for security costs. See instructions for Form 500CR, Part J, for additional information on how a business may claim this credit.

h.  **FIRST YEAR LEASING COSTS TAX CREDIT FOR QUALIFIED SMALL BUSINESSES.** Certain small businesses performing security-based contracting that incur expenses for rental payments owed during the first year of a rental agreement costs for spaces leased in Maryland may claim a credit for leasing costs certified by the Maryland Department of Commerce. See instructions for Form 500CR, Part J, for additional information on how a business may claim this credit.

i. **RESEARCH AND DEVELOPMENT TAX CREDIT.** Businesses may claim a credit for certain qualified research and development expenses.

j. **COMMUTER TAX CREDIT.** Businesses may claim a credit for the cost of providing qualifying commuter benefits to the business entities' employees.

k. **RESERVED.**

**I. ONE MARYLAND ECONOMIC DEVELOPMENT TAX CREDIT.** Businesses may claim a credit against the project cost to establish, relocate or expand a business in a Tier I county in Maryland.

**m. RESERVED**

**n. ENERGY STORAGE SYSTEMS TAX CREDIT.** An individual or business may claim a credit for certain costs to install an energy storage system paid or incurred during the taxable year.

**o. CYBERSECURITY INCENTIVE TAX CREDIT.** A credit may be claimed by a buyer of cybersecurity technology or cybersecurity services, subject to certain maximum amounts.

**p. RESERVED.**

**q. RESERVED.**

**r. RESERVED.**

**s. CREDIT FOR PRESERVATION AND CONSERVATION EASEMENTS.** Members of a Pass-Through Entity (PTE) may be eligible for a tax credit for an easement conveyed to the Maryland Environmental Trust, the Maryland Agricultural Land Preservation Foundation, or the Maryland Department of Natural Resources to preserve open space, natural resources, agriculture, forest land, watersheds, significant ecosystems, view sheds or historic properties. The credit **may not** be claimed on **both** Form 500CR and Form 502CR. PTE members may claim this credit on Form 500CR.

**t. APPRENTICE EMPLOYEE TAX CREDIT.** Certain taxpayers may be eligible for an income tax credit for the first year of employment of eligible apprentices.

**u. QUALIFIED FARMS TAX CREDIT.** Qualified farms that make an eligible food donation may be eligible for an income tax credit.

**v. ENDOW MARYLAND TAX CREDIT.** Businesses that donate \$500 of cash or publicly traded securities to a qualified permanent endowment fund at an eligible community foundation may be eligible for a tax credit of 25% of the approved donation with a maximum credit of \$50,000. Individuals who make an approved donation may also be eligible for this tax credit, and may elect to claim this credit on Form 502CR instead of Form 500CR (See Line 24 Instructions, code letter i). The credit may not be claimed on both Form 500CR and Form 502CR. PTE members may claim this credit on Form 500CR.

**w. ENDOWMENTS OF MARYLAND HISTORICALLY BLACK COLLEGES AND UNIVERSITIES TAX CREDIT.** Taxpayers making donations to a qualified permanent fund held at an eligible institution of higher education (Bowie State University, Coppin State University, Morgan State University, or University of Maryland Eastern Shore), may be eligible for a credit of 25% of the amount of donations. Taxpayers who make an approved donation and certified as eligible for this tax credit may claim the credit on Part BB of Form 500CR instead of Form 502CR. The credit **should not** be claimed on **both** Form 500CR and Form 502CR.

**x. WORK OPPORTUNITY TAX CREDIT.** An employer may claim a nonrefundable credit against the State income tax for up to 50% of the federal Work Opportunity Tax Credit with respect to a qualified individual who is employed in the State. Any unused amount of the credit may not be carried forward to any other tax year.

**y.  Automated External Defibrillator Tax Credit for Restaurants.** An individual who owns a restaurant in Maryland and purchases an automated external defibrillator for use at the restaurant may claim a credit. See Form 500CR, Part T for additional information.

# 19 LOCAL INCOME TAX AND LOCAL CREDITS.

Maryland counties and Baltimore City levy an income tax which is a percentage of Maryland taxable net income.

Use the **LOCAL TAX RATE CHART** and the **LOCAL TAX WORKSHEET (19A)** to figure your local income tax. Use the county (or Baltimore City) you resided in on the last day of the tax year and which you showed in the box at the top of Form 502. Military taxpayers should refer to Instruction 29.

## 2023 LOCAL TAX RATE CHART

Subdivision	Rate
Baltimore City . . . . .	.0320
Allegany County . . . . .	.0303
<b>Anne Arundel County. . . . .</b>	<b>See below*</b>
Baltimore County . . . . .	.0320
Calvert County . . . . .	.0300
Caroline County . . . . .	.0320
Carroll County . . . . .	.0303
Cecil County . . . . .	.0280
Charles County . . . . .	.0303
Dorchester County . . . . .	.0320
<b>Frederick County. . . . .</b>	<b>See below**</b>
Garrett County . . . . .	.0265
Harford County . . . . .	.0306
Howard County . . . . .	.0320
Kent County . . . . .	.0320
Montgomery County . . . . .	.0320
Prince George's County . . . . .	.0320
Queen Anne's County . . . . .	.0320
St. Mary's County . . . . .	.0300
Somerset County . . . . .	.0320
Talbot County . . . . .	.0240
Washington County . . . . .	.0295
Wicomico County . . . . .	.0320
Worcester County . . . . .	.0225
<b>Nonresidents use. . . . .</b>	<b>.0225</b>

**NOTE**

\* **Anne Arundel Co.** The local tax rates for taxable year 2023 are as follows:

- (1) .0270 of an individual's Maryland taxable income of \$1 through \$50,000; and
- (2) .0281 of an individual's Maryland taxable income in excess of \$50,000.

Find the income range in the Anne Arundel County tax table (beginning on p. 33) that applies to the amount on line 20 of Form 502. If your taxable income is \$100,000 or more, use the Anne Arundel County Tax Computation Worksheet Schedule (19D) at the end of the tax table.

\*\* **Frederick Co.** The local tax rates for taxable year 2023 are as follows:

- (1) .0275 for taxpayers with Maryland taxable income of \$100,000 or less and a filing status of married filing joint, head of household, or qualifying surviving spouse with dependent child;
- (2) .0275 for taxpayers with Maryland taxable income of \$50,000 or less and a filing status of single, married filing separately, or dependent; and
- (3) .0296 for all other taxpayers.

## LOCAL TAX WORKSHEET (19A)

Multiply the taxable net income by your local tax rate from the LOCAL TAX RATE CHART for the county in which you were a resident on the last day of the tax year. Enter the result on line 28 of Form 502. This is your local income tax. (Anne Arundel County residents use the Anne Arundel County tax table (beginning on p. 33)).

1. TAXABLE net income from line 20 of Form 502. . . . .	1. \$ _____
2. LOCAL tax rate from the 2023 Local Tax Rate Chart. . . . .	2. <u>  0  </u>
3. LOCAL income tax (Multiply line 1 by line 2.) Enter this amount on line 28 of Form 502 rounded to the nearest cent or whole dollar. . . . .	3. \$ _____

**SPECIAL NOTE:** If you and your spouse were domiciled in different taxing jurisdictions, you should file separate Maryland returns even though you filed a joint federal return. (See Instruction 7.) However, if you choose to file a joint Maryland return, use the following instructions. Enter both counties and/or local jurisdictions in the county, city, town or special taxing area box of your return. If the local tax rates are the same, complete the worksheets as instructed and attach a schedule showing the local tax for each jurisdiction based on the ratio of each spouse's income to the total income. Also note the words "separate jurisdictions" on line 28 of Form 502. If the local tax rates are different, calculate a ratio of each spouse's income to total income. Then apply this ratio to the taxable net income and calculate the local tax for each spouse separately using the appropriate local tax rates. Enter the combined local tax on line 28 of Form 502 and write the words "separate jurisdictions" on that line. Attach a schedule showing your calculations.

**Local Earned Income Credit.**

If you entered an earned income credit on line 22 of Form 502, complete the LOCAL EARNED INCOME CREDIT WORKSHEET (19B). If you do not meet the minimum age requirement under the federal earned income credit and are otherwise eligible for the federal credit for those without a qualifying child, you may claim the state earned income credit (calculate federal earned income credit disregarding the minimum age requirement). If you or your spouse do not possess a valid SSN but are otherwise eligible for the federal credit and are filing your Maryland return using an ITIN, you may claim the state earned income credit by calculating the federal earned income credit disregarding the SSN requirement).

**LOCAL EARNED INCOME CREDIT WORKSHEET (19B)**

(Part-year residents see Instruction 26(o).)

1. Enter federal earned income credit from your federal return . . . . . 1. \_\_\_\_\_
2. Enter your local tax rate from line 2 of the Local Tax Worksheet (Anne Arundel County residents use .0270). . . . . 2. 0 \_\_\_\_\_
3. Multiply line 2 by 10 and enter on line 4.  
 Example:      .0320  
                   x 10  
                   .320
4. Local earned income credit rate . . . . . 4. \_\_\_\_\_
5. Multiply line 1 by line 4. Enter here and on line 29 of Form 502. . . . . 5. \_\_\_\_\_

**Note:** In lieu of multiplying by 10, you may simply move the decimal point one place to the right and enter on line 4.

**Local poverty level credit.** If you entered a poverty level credit on line 23 of Form 502, complete the LOCAL POVERTY LEVEL CREDIT WORKSHEET (19C).

**LOCAL POVERTY LEVEL CREDIT WORKSHEET (19C)**

(Part-year residents see Instruction 26(o).)

Refer to the STATE POVERTY LEVEL CREDIT WORKSHEET (18B) in Instruction 18. If the amount on line 3 is greater than the amount on line 4, you are eligible to claim the local poverty level credit. Complete this worksheet to calculate the amount of your credit.

- A. ENTER the amount from line 2 of the STATE POVERTY LEVEL CREDIT WORKSHEET (18B) . . . . . A. \_\_\_\_\_
- B. ENTER your local tax rate from line 2 of the LOCAL TAX WORKSHEET (19A) (Anne Arundel County residents use .0270). . . . . B. 0 \_\_\_\_\_
- C. MULTIPLY line A by line B. Enter the amount here and on line 30 of Form 502 . . . C. \_\_\_\_\_

**20 TOTAL MARYLAND TAX, LOCAL TAX AND CONTRIBUTIONS.**

Add your Maryland tax from line 27 of Form 502 and your local tax from line 33 of Form 502. Enter the result on line 34 of Form 502. Add to your tax any contribution amounts and enter the total on line 39 of Form 502.

**CHESAPEAKE BAY AND ENDANGERED SPECIES FUND**

You may contribute any amount you wish to this fund. The amount contributed will reduce your refund or increase your balance due.

**DEVELOPMENTAL DISABILITIES SERVICES AND SUPPORT FUND**

You may contribute any amount you wish to this fund. The amount contributed will reduce your refund or increase your balance due.

**MARYLAND CANCER FUND**

You may contribute any amount you wish to this fund. The amount contributed will reduce your refund or increase your balance due.

**FAIR CAMPAIGN FINANCING FUND**

You may contribute any amount you wish to this fund. The amount contributed will reduce your refund or increase your balance due.

**IMPORTANT:** If there are not sufficient credits or other payments to satisfy both your tax and the contribution you have designated, the contribution amount will be reduced. If you have entered amounts for contributions to multiple funds, any reduction will be applied proportionately.

**21 TAXES PAID AND REFUNDABLE CREDITS.**

Write your taxes paid and credits on lines 40-43 of Form 502.

Instructions for each line:

**Line 40. MARYLAND TAX WITHHELD.** Write the total Maryland and local tax withheld as shown on the wage and tax statements (Forms W-2, W-2G or 1099(s)) you have received. Add the amounts identified as Maryland and local tax withheld on each form and write the total on this line. Attach Forms W-2, W-2G and 1099(s) to your return **if Maryland tax is withheld. You will not get credit for your withholding if you do not attach Forms 1099(s), W-2 or W-2G, substantiating Maryland withholding.**

**IMPORTANT:** Your wage and tax statements contain many numbers. Be sure you add only the amounts identified as Maryland state and local tax withheld. **Do not enter estimated tax paid on this line.**

**Line 41. ESTIMATED TAX PAYMENTS.** Enter on line 41 the total of:

- a. Maryland estimated tax payments;
- b. Amount of overpayment applied from 2022 return;
- c. Payments made with a request for an automatic extension of time to file your 2023 return. See the instructions on Form PV found on the PAYMENT VOUCHER WORKSHEET FOR ESTIMATED TAX AND EXTENSION PAYMENTS (PVW); and
- d. Reported income tax withheld on your behalf as an estimated payment, if you participated in a nonresident real estate transaction as an individual, partner of a PTE, S-Corp, or beneficiary of a fiduciary. Enter code number **506** on one of the code number lines to the right of the telephone number area. The tax will be identified as Maryland tax withheld on Form MW506NRS. Attach a copy of your federal return and all relevant schedules that report the sale of the property.

**NOTE:** Estimated tax payments are required if you expect to receive any income (like pensions, business income, capital gains, lottery, etc.) from which no tax or not enough Maryland tax will be withheld. Read the instructions for Form PV found on the

PAYMENT VOUCHER WORKSHEET FOR ESTIMATED TAX and EXTENSION PAYMENTS (PVW).

**Line 42. REFUNDABLE EARNED INCOME CREDIT.**

If your Maryland earned income credit is greater than your Maryland tax, you may also be eligible for a refundable earned income credit. If you are a married couple filing either a joint or separate Maryland return with or without qualifying child; or you have at least one qualifying child, this credit is the amount by which 45% of your federal earned income credit exceeds your Maryland tax liability. Complete the REFUNDABLE EARNED INCOME CREDIT WORKSHEET (21A) and enter the result on this line.

Individual **without** a qualifying child may refer to Worksheet (18A.1) to see if they qualify for the refundable earned income credit.

**REFUNDABLE EARNED INCOME CREDIT WORKSHEET (21A) – INDIVIDUAL WITH QUALIFYING CHILD OR MARRIED COUPLE FILING SEPARATELY OR JOINTLY WITH OR WITHOUT QUALIFYING CHILD**

TO CLAIM THIS CREDIT, YOU MUST:

- Have an entry on line 22 and line 29 of Form 502, and
- Have entered zero on line 3 of the STATE EARNED INCOME CREDIT WORKSHEET (18A) in Instruction 18.

1. ENTER your federal earned income credit \_\_\_\_\_ x 45% (.45) (Part- year residents see Instruction 26(o)) . . . . . 1. \_\_\_\_\_
2. ENTER your Maryland tax (the sum of lines 21 and 21a from Form 502) . . . . . 2. \_\_\_\_\_
3. SUBTRACT line 2 from line 1. If less than zero (0) enter zero (0). This is your refundable earned income credit. . . . . 3. \_\_\_\_\_

If line 3 is greater than zero (0), enter the amount on line 42 of Form 502.

**Line 43. REFUNDABLE INCOME TAX CREDITS.** Enter the total of your income tax credits as listed below:

1. **STUDENT LOAN DEBT RELIEF TAX CREDIT.** If you have incurred at least \$20,000 in undergraduate or graduate student loan debt or both, you may qualify for this credit. See Form 502CR Instructions.
2. **HERITAGE STRUCTURE REHABILITATION TAX CREDIT.** A credit is allowed for a certain percentage of qualified rehabilitation expenditures, as certified by the Maryland Historical Trust. Attach a copy of Form 502S and the certification.
3. **REFUNDABLE BUSINESS INCOME TAX CREDITS.** One Maryland Economic Development Tax Credit, More Jobs for Marylanders Tax Credit, Biotechnology Investment Incentive Tax Credit, Small Business Relief Tax Credit, Innovation Incentive Tax Credits (for Investors only), Film Production Activity Tax Credit, Theatrical Production Tax Credit, Small Business Research and Development Tax Credit, and Catalytic Revitalization Projects and Historic Revitalization Tax Credit. See Form 500CR instructions at **marylandtaxes.gov**.
4. **IRC SECTION 1341 REPAYMENT CREDIT.** If you repaid an amount this year reported as income on a prior year federal tax return that was greater than \$3,000, you may be eligible for an IRC Section 1341 repayment credit. For additional information, see Administrative Release 40.
5. **CATALYTIC REVITALIZATION PROJECTS AND HISTORIC REVITALIZATION TAX CREDIT.** If you are an individual, business entity, or nonprofit organization, you may claim a tax credit in an amount equal to 20% of the amount stated in the final tax credit certificate issued by the Secretary of this subtitle for 5 consecutive taxable years beginning with the taxable years in which the Catalytic Revitalization Projects is completed. See Form 502CR instructions.

6. **FLOW-THROUGH NONRESIDENT PTE TAX CREDIT.** If you are the beneficiary of a trust for which nonresident PTE tax was paid, you may be entitled to a share of that tax. If you are a partner or a member of a pass-through entity for which nonresident PTE tax was paid, you may be entitled to a share of that tax. Complete and attach Form 502CR with Form 502.
7. **CREDIT FOR CHILD AND DEPENDENT CARE EXPENSES.** If your Maryland credit for child and dependent care expenses exceeds your Maryland Tax, you may qualify for this credit. See worksheet (21B).

**REFUNDABLE CHILD AND DEPENDENT CARE EXPENSES TAX CREDIT WORKSHEET (21B)**

1. Enter your Federal Adjusted Gross Income (FAGI) from line 1 of Form 502.  
  
If you are filing Individual return and your FAGI is greater than \$56,300\* **STOP you are not eligible for this refundable tax credit.**  
  
If you are filing Joint return and your FAGI is greater than \$84,500\* **STOP you are not eligible for this refundable tax credit.** . . . 1. \_\_\_\_\_
2. Enter your Child and Dependent Care Expenses tax credit from Part B, line 4 of Form 502CR . . . . . 2. \_\_\_\_\_
3. Enter Maryland tax (the sum of lines 21 and 21a from Form 502). . . . . 3. \_\_\_\_\_
4. Subtract line 3 from line 2. If this amount is negative or zero (0), enter zero (0). This is your Refundable Child and Dependent Care Expense Tax Credit. Enter this amount in Part CC, line 7 of Form 502CR. . . . . 4. \_\_\_\_\_

\* **NOTE:** The FAGI figures indicated have been adjusted for taxable year 2023. This credit is available to residents only. For more information, visit **marylandtaxes.gov**

8. **MARYLAND CHILD TAX CREDIT.** This credit is available to residents only. The Maryland Child Tax Credit may be claimed by certain individual and joint married filers with one or more qualifying children. Such filers with a federal adjusted gross income of \$15,000 or less may claim a credit for each qualifying child in the amount of \$500. There is no limit on the number of qualifying children for which the credit may be claimed, so long as they satisfy the requirements.  
  
A "qualified child" is (1) a dependent under the age of 6 on the last day of the tax year, or (2) a dependent over age 5 and under age 17 who has a disability. "Child with a disability" means a child who has been determined through appropriate assessment as having autism, deaf-blindness, hearing impairment, including deafness, emotional disability, intellectual disability, multiple disabilities, orthopedic impairment, other health impairment, specific learning disability, speech or language impairment, traumatic brain injury, visual impairment, including blindness, and who because of that impairment needs special education and related services. **Note:** A copy of the required certification from a qualified physician stating the nature of the disability must be included with Form 502CR.

**REFUNDABLE CHILD TAX CREDIT WORKSHEET (21C)**

**YOU MAY CLAIM THIS CREDIT IF:**

- YOUR federal adjusted gross income is \$15,000 or less; and
  - YOUR qualified dependent must be: (1) a child under the age of 6 on the last day of the tax year, or (2) a child over age 5 and under age 17 who has a disability.
1. Enter your Federal Adjusted Gross Income that is equal or less than \$15,000 from line 1 of Form 502. Is line 1 greater than \$15,000? If yes, then STOP. YOU ARE NOT ELIGIBLE TO CLAIM THIS CREDIT. If no,

proceed to line 2. . . . . 1. \_\_\_\_\_

- 2. Maryland child tax credit (multiply \$500 by the number of qualified children included on Form 502B) \_\_\_\_\_ X \$500. This is your child tax credit. Enter the amount here and on Part CC line 8 of Form 502CR. . . . . 2. \_\_\_\_\_

**9. PTE TAX PAID ON MEMBERS' DISTRIBUTIVE OR PRO RATA SHARES OF INCOME.** Per Senate Bill 496 of 2021, if you are a member of a PTE (pass-through entity) or a beneficiary of a business trust which elected to pay the tax imposed with respect to members' distributive or pro rata shares, you may be entitled to a credit for your share of that tax paid. See Form 502CR Instructions and attach Maryland Schedule K-1 (Form 510/511) issued to you. You must add back the amount of this credit.

**Line 43. Refundable income tax credits.** Note: In the event of legislative changes (for example, emergency legislation or a veto override of legislation from a prior legislative session) that retroactively affect tax year 2023, the Comptroller will provide additional instruction on the use of Form 502LU to claim refundable credits and add that amount to Line 43.

## 22 OVERPAYMENT OR BALANCE DUE.

**Calculate the Balance Due (line 45 of Form 502) or Overpayment (line 46 of Form 502). Read instructions under UNDERPAYMENT OF ESTIMATED TAX and then go to BALANCE DUE or OVERPAYMENT.**

### UNDERPAYMENT OF ESTIMATED TAX

If you had income from which tax was not withheld or did not have enough tax withheld during the year, you may have owed an estimated tax. All taxpayers should refer to Form 502UP to determine if they owe interest because they underpaid estimated tax during the year.

If you owe interest, complete Form 502UP, write the amount of interest (line 18 of Form 502UP) and check the box on line 49 of Form 502. Attach Form 502UP.

Generally, you do not owe interest if:

- a. you owe less than \$500 tax on income that is not subject to Maryland withholding;
- b. each current year payment, made quarterly as required, is equal to or more than one-fourth of 110% of last year's tax, that was developed; OR
- c. you made quarterly payments during the year that equal 90% of this year's tax.
- d. If 90% of your taxable income was taxable to another state or your income was received unevenly, see Instruction 23 for more information.

Special rules apply if your gross income from farming or fishing is at least two-thirds of your total estimated gross income. See Form 502UP for additional information and instructions for claiming this exemption from interest.

### INTEREST FOR LATE FILING

Interest is due at the rate of 10.0075% annually or 0.8339% per month for any month or part of a month that a tax is paid after the original due date of the 2023 return but before January 1, 2025. For assistance in calculating interest for tax paid on or after January 1, 2025, visit [marylandtaxes.gov](http://marylandtaxes.gov). Enter any interest due on the appropriate line of your tax return.

- Penalty up to 10% may be assessed by the Comptroller of Maryland for failing to pay any tax, or failing to file a tax return, when due.

### TOTAL INTEREST AND PENALTY

Enter the total of interest for underpayment of estimated tax, interest for late filing, and penalty for withdrawal of funds from a First Time Homebuyer Savings Account for an ineligible purpose on line 49 of Form 502.

-Enter 10% of the amount of any addition modification attributed to code letter "s", First Time Homebuyer Savings Account addition, for funds withdrawn for an ineligible purpose.

**Note:** Funds withdrawn from the account and deposited into a new First Time Homebuyer Savings Account or a disbursement of assets of a First Time Homebuyer Savings Account under an account holder's bankruptcy filing are not subject to the penalty.

### BALANCE DUE

If you have a balance due, add this amount to any amount on line 49. Enter the total on line 50.

Pay your balance due (unless it is less than \$1.00). See Instructions 23 and 24 regarding signatures, attachments and mailing.

### OVERPAYMENT

If you file Form 502 and have an overpayment on line 46, the Revenue Administration Division will refund any amount of \$1.00 or more. If you want part or all of your overpayment applied to your 2024 estimated tax, then write the amount you want applied on line 47. Overpayments may first be applied to previous years' tax liabilities or other debts as required by federal or state law. If you must pay interest for underpayment of estimated tax, enter the amount of interest from line 18 of Form 502UP on line 49. Subtract lines 47 and 49 from your overpayment (line 46). This is the amount of your refund. Write this amount on line 48. No refunds of less than \$1.00 will be sent. If the amount of interest charges from Form 502UP or line 49 is more than the overpayment or line 46 of Form 502, enter zero (0) on line 47 and 48. Then subtract line 49 from line 46 and enter the result on line 50. If you prefer, you may leave line 49 blank and the Revenue Administration Division will figure the interest charges and send you a bill. See Instructions 23 and 24 regarding signatures, attachments and mailing.

The length of time you have for claiming a refund is limited. See Instruction 28 for more information.

### DIRECT DEPOSIT OF REFUND

To comply with banking and **National Automated Clearing House Association (NACHA)** rules, we ask you to indicate by checking the appropriate box on your return if the state refund is going to an account outside the United States. If you indicate that this is the case, **STOP!** Do not enter your routing and account numbers, as the direct deposit option is not available to you. We will send you a paper check.

By choosing direct deposit of your refund and checking the appropriate box, you authorize the State of Maryland to disclose to your bank, to the State's depository bank and their financial partners, and NACHA any tax return information necessary to make the deposit, such as your refund amount, your name, and the name(s) as it appears on the bank account. Complete lines 51a, b, c, and d of Form 502 if you want us to deposit your refund directly into your account at a bank or other financial institution (such as a mutual fund, brokerage firm or credit union) in the United States.



Check with your financial institution to make sure your direct deposit will be accepted and to get the correct routing and account numbers. **If you enter incorrect account or omit any required information, the State of Maryland will not be responsible for recovering that refund and/or for making direct deposit payment electronically.**

#### Line 51a.

Check the appropriate box to identify the type of account that will be used (checking or savings). You must check one box only or a refund check will be mailed.

#### Line 51b.

The routing number must be **nine** digits. If the first two digits are not 01 through 12 or 21 through 32, the direct deposit will be rejected and a check will be mailed.

If you are not sure of the correct routing number or if your check states that it is payable through a financial institution different

from the one at which you have your checking account, contact your financial institution for the correct routing number.

#### Line 51c.

The account number can be up to 17 characters (both numbers and letters). Omit spaces, hyphens and special symbols. Enter the number from left to right. If we are notified by the financial institution that the direct deposit is not successful, a refund check will be mailed to you. Have a bank statement for the deposit account available if you contact us concerning the direct deposit of your refund.

#### Line 51d.

Indicate the name(s) as it appears on the bank account.

**DISCLOSURE** By requesting a direct deposit of your Maryland tax refund and entering your bank account number, routing number, account type, and name(s) as it appears on your bank account and on your income tax return, you authorize the Comptroller's Office to disclose this information regarding your refund amount to the Maryland State Treasurer's Office (who performs banking services for the Comptroller's Office).

### SPLITTING YOUR DIRECT DEPOSIT

If you would like to deposit portions of your refund (Form 502, line 48) to multiple accounts, do not complete any direct deposit information on your income tax return. Instead, you must enter code number 588 on one of the code number lines located to the right of the telephone number area on your return; complete, and attach Form 588. Visit [marylandtaxes.gov](http://marylandtaxes.gov) to obtain a Form 588.

**NOTE: You may not use Form 588 if you are filing Form 502INJ, Maryland Injured Spouse Claim Form, or if you plan to deposit your refund in a bank outside of the United States.**

Individual taxpayers now have the option to use all or part of their Maryland income tax refund to purchase U.S. Series I Savings Bonds. See Form 588 for additional details.

## 23 TELEPHONE NUMBERS, CODE NUMBERS, SIGNATURES AND ATTACHMENTS.

**Enter your telephone numbers and sign and date your return. Be sure to attach all required forms, schedules and statements.**

### CODE NUMBER

If special circumstances apply, you may not owe interest for underpayment of estimated tax. Enter the applicable code number on one of the code number lines located to the right of the telephone number area. Enter **code 300** if you are a farmer or fisherman, **301** if your income was received unevenly throughout the year, or **302** if 90% of your taxable income is taxable by another state and the underpayment is not greater than the local tax. Attach your completed Form 502UP if you have entered **code 301**.

### TAX PREPARERS

If another person prepared your return, that person must print name, sign the return and enter their Preparer's Tax Identification Number (PTIN). The preparer declares, under the penalties of perjury, that the return is based on all information required to be reported of which the preparer has knowledge. Income tax preparers who, for compensation, completed 100 or more original Maryland individual income tax returns (paper and electronic forms) for Tax Year 2022 are required to file all original individual income tax returns electronically for Tax Year 2023, except when a taxpayer specifically requests a preparer to file by paper or when a preparer has received a valid written waiver from the Comptroller.

At the bottom of the return at the signature area, we have provided a check box for you to authorize your preparer to discuss your return with us. Another check box is provided for you to

authorize your preparer not to file your return electronically.

Penalties may be imposed for tax preparers who fail to sign the tax return and provide their PTIN, or who failed to file electronically when required.

### SIGNATURES

You must sign your return. Your signature(s) signifies that your return, including all attachments, is, to the best of your knowledge and belief, true, correct and complete, under penalties of perjury. Both spouses must sign a joint return. If your spouse cannot sign because of injury or disease and tells you to sign, you can sign your spouse's name in the proper space on the return followed by the words "By (your name), spouse." Be sure to also sign in the space provided for your signature. If a power of attorney is necessary, complete Form 548 and attach to your return.

### ATTACHMENTS

For returns with payment by check or money order, attach the payment to the Form PV. The Form PV and payment are placed before the Form 502 for mailing purposes. **The Form PV and payment are not attached to the Form 502.**

Be sure to attach wage and tax statements (Form W-2, W-2G and 1099) to the front of your Form 502, **if Maryland tax was withheld**. Also attach all other forms (except Form PV), K-1s, schedules and statements required by these instructions. These documents should be attached and placed after page 4 of the Form 502.

## 24 ELECTRONIC FILING, MAILING AND PAYMENT INSTRUCTIONS, DEADLINES AND EXTENSION.

### ELECTRONICALLY FILING YOUR RETURN

The fastest way to file your return, and receive your refund is to file electronically and request direct deposit. If you request direct deposit on your electronic return, your refund should be in your bank account within 72 hours of acknowledgment from the Revenue Administration Division. **You may request electronic funds withdrawal (direct debit) payments on your electronic return.** If you both file and pay electronically, your return is due April 15th. If any due date falls on a Saturday, Sunday or legal holiday, the return must be filed by the next business day. **However, you will have until April 30th to make your electronic payment. Note: An online payment where the bank mails the Comptroller of Maryland a paper check is not considered an electronic payment.** You may file your return electronically through your personal computer. **Do not send a paper copy of the return if you electronically filed.** For more information, visit [marylandtaxes.gov](http://marylandtaxes.gov).

### ELECTRONIC PAYMENT OF BALANCE DUE

If your paper or electronic tax return has a balance due, you may pay electronically at [marylandtaxes.gov](http://marylandtaxes.gov) by selecting Bill Pay. The amount that you designate will be debited from your bank or financial institution on the date that you choose.

### PAYMENT BY CHECK OR MONEY ORDER

Make your check or money order payable to "Comptroller of Maryland." You must use blue or black ink. **Do not use red ink or pencil.** Write the type of tax and year of tax being paid on your check. You must include the social security number/ITIN of the taxpayer if filing individually; if filing jointly, you must include the social security number/ITIN of the primary taxpayer on the check. Failure to include this information will delay the processing of your payment.

### DO NOT SEND CASH.

Your check or money order should be attached to the completed Form PV. Do not attach the check or money order to your return.

### ALTERNATIVE PAYMENT METHODS

For alternative methods of payment, such as a credit card, visit

[marylandtaxes.gov](http://marylandtaxes.gov).

**NOTE:** Credit card payments are considered electronic payments for the purpose of the April 30th extended due date if you filed your return electronically by April 15th. If the due date falls on a Saturday, Sunday or legal holiday, the return must be filed by the next business day.

#### ELECTRONIC 1099G

At the bottom of the return in the signature area, we have provided a check-box just above the signature for you to indicate that you agree to receive your statement of refund (Form 1099G) electronically. Visit [marylandtaxes.gov](http://marylandtaxes.gov) to print an electronic Form 1099G or request Form 1099G in paper form.

If you have requested an electronic 1099G, we will notify you by email in January that your 1099G is available to be viewed and printed at [marylandtaxes.gov](http://marylandtaxes.gov), if you are a registered user.

**Note:** We can only honor your request on an electronically-filed return or through your registered request on our website. If you are filing a tax form by paper, we do not capture this request and therefore cannot honor your request to send you an electronic Form 1099G under current IRS regulations.

#### MAILING YOUR RETURN

**For returns filed with payments, attach check or money order to Form PV. Make checks payable to Comptroller of Maryland. Do not attach Form PV or check/money order to Form 502. Place Form PV with attached check/money order on top of Form 502 and mail to:**

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

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

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

Sending your return by certified mail will not result in special handling and may delay your refund.

#### Private Delivery Services

If you wish to send your items by a private delivery service (such as FedEx or UPS) instead of the U.S. Postal Service, use the following address:

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

#### DUE DATE

Returns must be mailed by April 15th, 2024, for calendar year taxpayers. If any due date falls on a Saturday, Sunday or legal holiday, the return must be filed by the next business day. If filing on a fiscal year basis, see Instruction 25.

#### EXTENSION OF TIME TO FILE

Follow the instructions on Form PV found on the PAYMENT VOUCHER WORKSHEET FOR ESTIMATED TAX AND EXTENSION PAYMENTS (PVW) to request an automatic extension of the time to file your 2023 return. Filing Form PV extends the time to file your return, **but does not extend the time to pay your taxes.** Payment of the expected tax due is required with Form PV on or before April 15th, 2024. If any due date falls on a Saturday, Sunday or legal holiday, the return must be filed by the next business day. You can file and pay by credit card or electronic funds withdrawal (direct debit) on our website. **If no tax is due and you requested a federal extension, you do not need to file Form PV or take any other action to obtain an automatic six-month extension.** If no tax is due and you did not request a federal extension, file your extension online at [marylandtaxes.gov](http://marylandtaxes.gov) or by phone at 410-260-7829. Only submit Form PV if tax is due.

#### COMBAT ZONE EXTENSION

Maryland allows the same six-month extension for filing **and paying** personal income taxes for military and support personnel serving in a designated combat zone or qualified hazardous duty area and their spouses as allowed by the IRS. For more detailed information, visit [irs.gov](http://irs.gov). If you are affected by the extension enter **912** on one of the code number lines to the right of the telephone number area.

## 25 FISCAL YEAR.

**You must file your Maryland return using the same tax year and the same basis (cash or accrual) as you used on your federal return.**

To file a fiscal year return, complete the fiscal year information at the top of Form 502, and print "FY" in bold letters in the upper left hand corner of the form. Whenever the term "tax year" appears in these instructions, fiscal year taxpayers should understand the term to mean "fiscal year." Use the 2023 forms for fiscal years which begin during calendar year 2023.

Fiscal year returns are due on the 15th day of the 4th month following the close of the fiscal year.

## 26 SPECIAL INSTRUCTIONS FOR PART-YEAR RESIDENTS.

**Your return must show all income reported on your federal return, regardless of when or where earned. However, you are permitted to subtract income received when not a resident of Maryland. The following instructions describe the adjustments which must be made for a part-year resident return and returns filed by certain military taxpayers (see Instruction 29) and married couples who file a joint return when one spouse is not a resident of Maryland.**

- a. You must file Form 502.
- b. Whenever the term "tax year" is used in these instructions, it means that portion of the year in which you were a resident of Maryland. If you began residence in Maryland in 2023, the last day of the "tax year" was December 31, 2023. If you ended residence in Maryland in 2023, the last day of the "tax year" was the day before you established residence in another state.
- c. Complete the name and address information at the top of Form 502. On Current Mailing Address Line 1, enter the street number and street name of your current address. If using a PO Box address, enter "PO Box" and the PO Box number on Current Mailing Address Line 1. On Current Mailing Address Line 2, if applicable enter the floor, suite, or apartment number for your current mailing address. If using a PO Box address, leave Current Mailing Address Line 2 blank.
- d. Complete the Maryland political subdivision information using Instruction 6. The Maryland political subdivision information includes the 4 DIGIT POLITICAL SUBDIVISION CODE, MARYLAND POLITICAL SUBDIVISION, MARYLAND PHYSICAL ADDRESS LINE 1, MARYLAND PHYSICAL ADDRESS LINE 2, CITY, ZIP CODE + 4, and MARYLAND COUNTY fields. Use the county, city, town or taxing area of which you were a resident on the last day of your Maryland residence.
- e. Complete the filing status area using the same filing status that you used on your federal return. Married couples who file joint federal returns may file separate Maryland returns under certain circumstances. See Instruction 7. If you are a dependent taxpayer, use filing status 6.
- f. Complete the EXEMPTIONS area. Additional exemptions are allowed for age and blindness for Maryland purposes which will be computed in this area.
- g. Complete the Part-year/MILITARY area on the front of Form 502. Place a "P" in the box and show the dates of residence in Maryland. Certain military taxpayers following these instructions should place an "M" in the box and enter the non-Mary-

land military income. If you are both part-year and military, place a "P" and "M" in the box. Married taxpayers with different tax periods filing a joint Maryland return should enter a "D" in the box, follow the remainder of this instruction and write "different tax periods" in the dates of residence area. Married taxpayers who file a joint return when one spouse is not a resident of Maryland should place a "P" in the part year resident box and enter the name and the other state of residence of the nonresident spouse.

- h. Enter on line 1 the adjusted gross income from your federal return for the entire year regardless of your length of residence.
- i. Complete the ADDITIONS TO INCOME area using Instruction 12. If you had losses or adjustments to income on your federal return, write on line 5 those loss or adjustment items that were realized or paid when you **were not** a resident of Maryland.
- j. Complete the SUBTRACTIONS FROM INCOME area using Instruction 13. **You may include only subtractions from income that apply to income subject to Maryland tax.** Include on line 12 any income received during the part of the year when you were **not** a resident of Maryland.
- k. You must adjust your standard or itemized deductions and exemptions based on the percentage of your income subject to Maryland tax. Complete the MARYLAND INCOME FACTOR WORKSHEET (26A) to figure the percentage of Maryland income to total income.
- l. If you itemize deductions, complete lines 17a and b. Prorate the itemized deductions using the following formula:

$$\begin{array}{rcccl} \text{NET} & & \text{MARYLAND} & & \text{MARYLAND} \\ \text{ITEMIZED} & \times & \text{INCOME} & = & \text{ITEMIZED} \\ \text{DEDUCTIONS} & & \text{FACTOR} & & \text{DEDUCTIONS} \end{array}$$

Enter the prorated amount on line 17 of Form 502 and check the ITEMIZED DEDUCTION METHOD box. Another method of allocating itemized deductions may be allowed. Send your written request along with your completed Maryland return, a copy of your federal return including federal Schedule A and a copy of the other state's return. If the other state does not have an income tax, then submit a schedule showing the allocation of income and itemized deductions among the states. The Maryland return must be completed in accordance with the alternative method requested. This request should be sent to the Revenue Administration Division, Taxpayer Accounting Section (Special Allocations), P.O. Box 1829, Annapolis, MD 21404-1829.

- m. If you are not itemizing deductions, you must use the standard deduction. The standard deduction must be prorated using the Maryland income factor. Calculate the standard deduction using a worksheet in Instruction 16. Prorate the standard deduction using the following formula:

$$\begin{array}{rcccl} \text{STANDARD} & \times & \text{MARYLAND} & = & \text{PRORATED} \\ \text{DEDUCTION} & & \text{INCOME} & & \text{STANDARD} \\ & & \text{FACTOR} & & \text{DEDUCTION} \end{array}$$

Enter the prorated amount on line 17 of Form 502 and check the STANDARD DEDUCTION METHOD box.

- n. The value of your exemptions (line 19) must be prorated using the Maryland income factor. Prorate the exemption amount using the following formula:

$$\begin{array}{rcccl} \text{TOTAL} & \times & \text{MARYLAND} & = & \text{PRORATED} \\ \text{EXEMPTION} & & \text{INCOME} & & \text{EXEMPTION} \\ \text{AMOUNT} & & \text{FACTOR} & & \text{AMOUNT} \end{array}$$

Enter the prorated exemption amount on line 19 of Form 502.

- o. You must prorate your earned income, poverty level and refundable earned income credits using the Maryland income factor.

**MARYLAND INCOME FACTOR WORKSHEET (26A)**

- 1. Enter amount from line 16 of Form 502 . . . \$ \_\_\_\_\_
- 2. Enter amount from line 1 of Form 502 . . . \$ \_\_\_\_\_

- 3. Divide line 1 above by line 2. Carry this amount to six decimal places.  
The factor cannot exceed 1 (100%) and cannot be less than zero (0%).  
If line 1 is 0 or less, the factor is 0.  
If line 1 is greater than 0 and line 2 is 0 or less, the factor is 1. . . . . \_\_\_\_\_

**EARNED INCOME CREDIT**

Multiply your federal earned income credit by the Maryland income factor from line 3 of the MARYLAND INCOME FACTOR WORKSHEET (26A). Enter the result as the federal earned income credit amount on line 2 of the STATE EARNED INCOME CREDIT WORKSHEET (18A) in Instruction 18 and on line 1 of the LOCAL EARNED INCOME CREDIT WORKSHEET (19B) in Instruction 19.

Multiply the amount from line 5 of the STATE POVERTY LEVEL CREDIT WORKSHEET (18B) in Instruction 18 by the Maryland income factor and enter this amount as the credit on line 23 of Form 502. Multiply the amount from line c of the LOCAL POVERTY LEVEL CREDIT WORKSHEET (19C) in Instruction 19 by the Maryland income factor and enter this amount as the credit on line 30 of Form 502.

**REFUNDABLE EARNED INCOME CREDIT**

Multiply your federal earned income credit by the Maryland income factor from line 3 of the MARYLAND INCOME FACTOR WORKSHEET (26A). Enter the result as the federal earned income credit amount on line 1 of the REFUNDABLE EARNED INCOME CREDIT WORKSHEET (21A) in Instruction 21.

- p. Complete the remainder of the form using the line instructions.

**27 FILING RETURN OF DECEASED TAXPAYER.**

**Enter code 321 on one of the code number lines located to the right of the telephone number area on page 4 of Form 502. Use the following special instructions:**

**FILING THE RETURN**

If an individual required to file an income tax return dies, the final income tax return shall be filed:

- a. By the personal representative (an executor or administrator) of the individual's estate;
- b. If there is no personal representative, by the decedent's surviving spouse; or,
- c. Jointly by the personal representatives of each if both spouses are deceased.

**JOINT RETURN**

If the spouse of the deceased taxpayer filed a joint federal return with the decedent, generally a joint Maryland return must be filed. (See Instruction 7.)

The word "DECEASED" and the date of death should be written after the decedent's name at the top of the form. The name and title of any person, other than the surviving spouse, filing the return should be clearly noted on the form. Attach a copy of the Letters of Administration or, if the return is filed solely by the surviving spouse, attach a death certificate.

**ALL OTHER RETURNS**

If the return is filed by the personal representative, write the words "Estate of" before the decedent's first name and the date of death after the last name. The name and title of the person filing the return should be clearly noted on the form. Attach a copy of the Letter(s) of Administration or Federal Form 1310.

**Note:** A copy of the decedent's will cannot be accepted as evidence that you are the personal representative. The address of the person claiming the deceased taxpayer's refund should be written on the Current Mailing Address lines, and the address of the deceased taxpayer should be written in the Maryland Physical address section on page 1 of Form 502.

If there is **no personal representative**, write the word "deceased" and the date of death after the decedent's last name. The name and title of the person filing the return should be clearly noted on the form, and a copy of federal Form 1310 **must** be attached if requesting a refund. The form can be found at [irs.gov](https://www.irs.gov).

#### **KILLED IN ACTION**

Maryland will abate the tax liability for an individual who is a member of the U.S. Armed Forces at death, and dies while in active service in a combat zone or at any place from wounds, disease, or injury incurred while in active service in a combat zone. To obtain an abatement, a return must be filed. The abatement will apply to the tax year in which death occurred, and any earlier tax year ending on or after the first day the member served in a combat zone in active service.

Maryland will also abate the tax liability of an individual who dies while a military or civilian employee of the United States, if such death occurs as a result of wounds or injury incurred outside the United States in a terrorist or military action. In the case of a joint return, Maryland applies the same rules for these taxpayers as does the IRS. For more information on filing a return, see Publication 3 Armed Forces Tax Guide available at [irs.gov](https://www.irs.gov). Place code number **915** on one of the lines marked "code numbers" to the right of the telephone number area, if you are filing a return for a taxpayer who was killed in action meeting the above criteria.

#### **ESTATE TAX RETURN REQUIRED**

In addition to an income tax return, a Maryland estate tax return is required for every estate whose federal gross estate, plus certain additions, equals or exceeds the Maryland estate tax exemption amount for the year of the decedent's death. For decedents dying in tax year 2019 and later, the Maryland estate tax exemption amount is \$5,000,000. An estate tax return must be filed within nine months of the date of death. For more information, see the Maryland Estate Tax Return, Form MET-1.

## **28** AMENDED RETURNS.

**If you need to change a return that you have already filed, or if the IRS changes your return, you must file an amended return.**

#### **FILING AN AMENDED RETURN**

You must file an amended return to make certain changes to your original return. These include changes in income, filing status, amount of deductions, the number of exemptions, and the amount of additions to income and subtractions from income.

**Note:** Changes made as part of an amended return are subject to audit for up to three years from the date the amended return is filed.

Use Form 502X to file an amended return and include a copy of your federal return. Form 502X and instructions may be obtained by visiting [marylandtaxes.gov](https://www.marylandtaxes.gov) or by calling 410-260-7951.

#### **CHANGES TO YOUR FEDERAL RETURN**

If the IRS makes any changes to your federal return, you must notify the State of Maryland. Send notification to the Revenue Administration Division within 90 days of the final determination of the changes by the IRS. If you file an amended federal return that changes your Maryland return, you must file an amended Maryland return.

#### **IF YOUR ORIGINAL RETURN SHOWED A REFUND**

If you expect a refund from your original return, do not file an amended return until you have received your refund check. Then cash the check; do not return it. If your amended return shows a smaller refund, send a check for the difference with the amended return. If your amended return shows a larger refund, the Revenue Administration Division will issue an additional refund check.

#### **ADDITIONAL INFORMATION**

Do not file an amended return until sufficient time has passed to allow the original return to be processed. For current year returns, allow at least six weeks.

Generally, a claim for a refund or overpayment credit must be filed within three years from the date the original return was filed or within two years from the date the tax was paid, whichever is later. An original return filed early is considered filed on the date it was due. If a claim is filed within three years after the date the original return was filed, the credit or refund may not be more than that part of the tax paid within three years, plus any extension of time for filing the return, immediately preceding the filing of the claim. If a claim is filed after the three year period, but within two years from the time the tax was paid, the refund or credit may not be more than the tax paid within two years immediately before filing the claim for a refund or credit.

A claim for refund based on a federal net operating loss carry-back must be filed within three years from the due date of the return for the tax year of the net operating loss (farming loss only).

If the claim for refund resulted from a federal adjustment or final decision of a federal court which is more than three years from the date of filing the return or more than two years from the time the tax was paid, a claim for refund must be filed within one year from the date of the adjustment or final decision.

If the claim for refund resulted from a notification received from another state for income taxes due which is more than three years from the date of filing the Maryland return or more than two years from the time the tax was paid, a claim for refund resulting from a credit for taxes paid to that state must be filed within one year of the date of the notification that the other state's tax was due.

If the claim for refund or credit for overpayment resulted from a final determination made by an administrative board or an appeal of a decision of an administrative board, that is more than three years from the date of filing the return or more than two years from the time the tax was paid, the claim for refund must be filed within one year of the date of the final decision of the administrative board or final decision of the highest court to which an appeal of the administrative board is taken.

No refund for less than \$1.00 will be issued. No payment of less than \$1.00 is required.

## **29** SPECIAL INSTRUCTIONS FOR MILITARY TAXPAYERS.

**See Administrative Release 1.**

#### **MILITARY PERSONNEL WHO ARE LEGAL RESIDENTS OF MARYLAND**

##### **1. Without overseas pay:**

Must file a resident return (Form 502) and report all income from all sources, wherever earned. You must calculate the local portion of the tax regardless of whether you were stationed in Maryland or not. The location of your legal residence determines which county should be entered on your return. See Instructions 6 and 19. If you filed a joint federal return, see Instruction 7.

##### **2. With overseas pay:**

Same as above, may subtract up to \$15,000 in military pay earned outside U.S. boundaries or possessions, depending upon total military income. If you filed a joint federal return, see Instruction 7.

#### **MILITARY PERSONNEL WHO ARE LEGAL RESIDENTS OF ANOTHER STATE**

Military personnel and their spouses who are legal residents of another state should see the MARYLAND NONRESIDENT INSTRUCTIONS and Administrative Release 1.

## 2023 MARYLAND TAX TABLE

**INSTRUCTIONS:**

1. Find the income range that applies to the taxable net income you reported on line 20 of your Form 502.
2. Find the Maryland tax corresponding to your income range.
3. Enter the tax amount on line 21 of Form 502.
4. This table does not include the local income tax.
5. If your taxable income is \$100,000 or more, use the Maryland Tax Computation Worksheet Schedules (17A) at the end of the tax table.

If your taxable net income is . . .		Your Maryland tax is . . .	If your taxable net income is . . .		Your Maryland tax is . . .	If your taxable net income is . . .		Your Maryland tax is . . .	If your taxable net income is . . .		Your Maryland tax is . . .	If your taxable net income is . . .		Your Maryland tax is . . .
At least	But less than													
\$ 0	\$ 50	\$ 0	<b>3,000</b>		<b>6,000</b>		<b>9,000</b>		<b>12,000</b>					
50	75	1	3,000	3,050	91	6,000	6,050	234	9,000	9,050	376	12,000	12,050	519
75	100	2	3,050	3,100	94	6,050	6,100	236	9,050	9,100	379	12,050	12,100	521
100	150	3	3,100	3,150	96	6,100	6,150	238	9,100	9,150	381	12,100	12,150	523
150	200	4	3,150	3,200	98	6,150	6,200	241	9,150	9,200	383	12,150	12,200	526
200	250	5	3,200	3,250	101	6,200	6,250	243	9,200	9,250	386	12,200	12,250	528
250	300	6	3,250	3,300	103	6,250	6,300	246	9,250	9,300	388	12,250	12,300	531
300	350	7	3,300	3,350	105	6,300	6,350	248	9,300	9,350	390	12,300	12,350	533
350	400	8	3,350	3,400	108	6,350	6,400	250	9,350	9,400	393	12,350	12,400	535
400	450	9	3,400	3,450	110	6,400	6,450	253	9,400	9,450	395	12,400	12,450	538
450	500	10	3,450	3,500	113	6,450	6,500	255	9,450	9,500	398	12,450	12,500	540
500	550	11	3,500	3,550	115	6,500	6,550	257	9,500	9,550	400	12,500	12,550	542
550	600	12	3,550	3,600	117	6,550	6,600	260	9,550	9,600	402	12,550	12,600	545
600	650	13	3,600	3,650	120	6,600	6,650	262	9,600	9,650	405	12,600	12,650	547
650	700	14	3,650	3,700	122	6,650	6,700	265	9,650	9,700	407	12,650	12,700	550
700	750	15	3,700	3,750	124	6,700	6,750	267	9,700	9,750	409	12,700	12,750	552
750	800	16	3,750	3,800	127	6,750	6,800	269	9,750	9,800	412	12,750	12,800	554
800	850	17	3,800	3,850	129	6,800	6,850	272	9,800	9,850	414	12,800	12,850	557
850	900	18	3,850	3,900	132	6,850	6,900	274	9,850	9,900	417	12,850	12,900	559
900	950	19	3,900	3,950	134	6,900	6,950	276	9,900	9,950	419	12,900	12,950	561
950	1,000	20	3,950	4,000	136	6,950	7,000	279	9,950	10,000	421	12,950	13,000	564
<b>1,000</b>			<b>4,000</b>			<b>7,000</b>			<b>10,000</b>			<b>13,000</b>		
1,000	1,050	21	4,000	4,050	139	7,000	7,050	281	10,000	10,050	424	13,000	13,050	566
1,050	1,100	22	4,050	4,100	141	7,050	7,100	284	10,050	10,100	426	13,050	13,100	569
1,100	1,150	24	4,100	4,150	143	7,100	7,150	286	10,100	10,150	428	13,100	13,150	571
1,150	1,200	25	4,150	4,200	146	7,150	7,200	288	10,150	10,200	431	13,150	13,200	573
1,200	1,250	27	4,200	4,250	148	7,200	7,250	291	10,200	10,250	433	13,200	13,250	576
1,250	1,300	28	4,250	4,300	151	7,250	7,300	293	10,250	10,300	436	13,250	13,300	578
1,300	1,350	30	4,300	4,350	153	7,300	7,350	295	10,300	10,350	438	13,300	13,350	580
1,350	1,400	31	4,350	4,400	155	7,350	7,400	298	10,350	10,400	440	13,350	13,400	583
1,400	1,450	33	4,400	4,450	158	7,400	7,450	300	10,400	10,450	443	13,400	13,450	585
1,450	1,500	34	4,450	4,500	160	7,450	7,500	303	10,450	10,500	445	13,450	13,500	588
1,500	1,550	36	4,500	4,550	162	7,500	7,550	305	10,500	10,550	447	13,500	13,550	590
1,550	1,600	37	4,550	4,600	165	7,550	7,600	307	10,550	10,600	450	13,550	13,600	592
1,600	1,650	39	4,600	4,650	167	7,600	7,650	310	10,600	10,650	452	13,600	13,650	595
1,650	1,700	40	4,650	4,700	170	7,650	7,700	312	10,650	10,700	455	13,650	13,700	597
1,700	1,750	42	4,700	4,750	172	7,700	7,750	314	10,700	10,750	457	13,700	13,750	599
1,750	1,800	43	4,750	4,800	174	7,750	7,800	317	10,750	10,800	459	13,750	13,800	602
1,800	1,850	45	4,800	4,850	177	7,800	7,850	319	10,800	10,850	462	13,800	13,850	604
1,850	1,900	46	4,850	4,900	179	7,850	7,900	322	10,850	10,900	464	13,850	13,900	607
1,900	1,950	48	4,900	4,950	181	7,900	7,950	324	10,900	10,950	466	13,900	13,950	609
1,950	2,000	49	4,950	5,000	184	7,950	8,000	326	10,950	11,000	469	13,950	14,000	611
<b>2,000</b>			<b>5,000</b>			<b>8,000</b>			<b>11,000</b>			<b>14,000</b>		
2,000	2,050	51	5,000	5,050	186	8,000	8,050	329	11,000	11,050	471	14,000	14,050	614
2,050	2,100	53	5,050	5,100	189	8,050	8,100	331	11,050	11,100	474	14,050	14,100	616
2,100	2,150	55	5,100	5,150	191	8,100	8,150	333	11,100	11,150	476	14,100	14,150	618
2,150	2,200	57	5,150	5,200	193	8,150	8,200	336	11,150	11,200	478	14,150	14,200	621
2,200	2,250	59	5,200	5,250	196	8,200	8,250	338	11,200	11,250	481	14,200	14,250	623
2,250	2,300	61	5,250	5,300	198	8,250	8,300	341	11,250	11,300	483	14,250	14,300	626
2,300	2,350	63	5,300	5,350	200	8,300	8,350	343	11,300	11,350	485	14,300	14,350	628
2,350	2,400	65	5,350	5,400	203	8,350	8,400	345	11,350	11,400	488	14,350	14,400	630
2,400	2,450	67	5,400	5,450	205	8,400	8,450	348	11,400	11,450	490	14,400	14,450	633
2,450	2,500	69	5,450	5,500	208	8,450	8,500	350	11,450	11,500	493	14,450	14,500	635
2,500	2,550	71	5,500	5,550	210	8,500	8,550	352	11,500	11,550	495	14,500	14,550	637
2,550	2,600	73	5,550	5,600	212	8,550	8,600	355	11,550	11,600	497	14,550	14,600	640
2,600	2,650	75	5,600	5,650	215	8,600	8,650	357	11,600	11,650	500	14,600	14,650	642
2,650	2,700	77	5,650	5,700	217	8,650	8,700	360	11,650	11,700	502	14,650	14,700	645
2,700	2,750	79	5,700	5,750	219	8,700	8,750	362	11,700	11,750	504	14,700	14,750	647
2,750	2,800	81	5,750	5,800	222	8,750	8,800	364	11,750	11,800	507	14,750	14,800	649
2,800	2,850	83	5,800	5,850	224	8,800	8,850	367	11,800	11,850	509	14,800	14,850	652
2,850	2,900	85	5,850	5,900	227	8,850	8,900	369	11,850	11,900	512	14,850	14,900	654
2,900	2,950	87	5,900	5,950	229	8,900	8,950	371	11,900	11,950	514	14,900	14,950	656
2,950	3,000	89	5,950	6,000	231	8,950	9,000	374	11,950	12,000	516	14,950	15,000	659

## 2023 MARYLAND TAX TABLE

If your taxable net income is . . .		Your Maryland tax is . . .	If your taxable net income is . . .		Your Maryland tax is . . .	If your taxable net income is . . .		Your Maryland tax is . . .	If your taxable net income is . . .		Your Maryland tax is . . .	If your taxable net income is . . .		Your Maryland tax is . . .
At least	But less than													
<b>15,000</b>			<b>18,000</b>			<b>21,000</b>			<b>24,000</b>			<b>27,000</b>		
15,000	15,050	661	18,000	18,050	804	21,000	21,050	946	24,000	24,050	1,089	27,000	27,050	1,231
15,050	15,100	664	18,050	18,100	806	21,050	21,100	949	24,050	24,100	1,091	27,050	27,100	1,234
15,100	15,150	666	18,100	18,150	808	21,100	21,150	951	24,100	24,150	1,093	27,100	27,150	1,236
15,150	15,200	668	18,150	18,200	811	21,150	21,200	953	24,150	24,200	1,096	27,150	27,200	1,238
15,200	15,250	671	18,200	18,250	813	21,200	21,250	956	24,200	24,250	1,098	27,200	27,250	1,241
15,250	15,300	673	18,250	18,300	816	21,250	21,300	958	24,250	24,300	1,101	27,250	27,300	1,243
15,300	15,350	675	18,300	18,350	818	21,300	21,350	960	24,300	24,350	1,103	27,300	27,350	1,245
15,350	15,400	678	18,350	18,400	820	21,350	21,400	963	24,350	24,400	1,105	27,350	27,400	1,248
15,400	15,450	680	18,400	18,450	823	21,400	21,450	965	24,400	24,450	1,108	27,400	27,450	1,250
15,450	15,500	683	18,450	18,500	825	21,450	21,500	968	24,450	24,500	1,110	27,450	27,500	1,253
15,500	15,550	685	18,500	18,550	827	21,500	21,550	970	24,500	24,550	1,112	27,500	27,550	1,255
15,550	15,600	687	18,550	18,600	830	21,550	21,600	972	24,550	24,600	1,115	27,550	27,600	1,257
15,600	15,650	690	18,600	18,650	832	21,600	21,650	975	24,600	24,650	1,117	27,600	27,650	1,260
15,650	15,700	692	18,650	18,700	835	21,650	21,700	977	24,650	24,700	1,120	27,650	27,700	1,262
15,700	15,750	694	18,700	18,750	837	21,700	21,750	979	24,700	24,750	1,122	27,700	27,750	1,264
15,750	15,800	697	18,750	18,800	839	21,750	21,800	982	24,750	24,800	1,124	27,750	27,800	1,267
15,800	15,850	699	18,800	18,850	842	21,800	21,850	984	24,800	24,850	1,127	27,800	27,850	1,269
15,850	15,900	702	18,850	18,900	844	21,850	21,900	987	24,850	24,900	1,129	27,850	27,900	1,272
15,900	15,950	704	18,900	18,950	846	21,900	21,950	989	24,900	24,950	1,131	27,900	27,950	1,274
15,950	16,000	706	18,950	19,000	849	21,950	22,000	991	24,950	25,000	1,134	27,950	28,000	1,276
<b>16,000</b>			<b>19,000</b>			<b>22,000</b>			<b>25,000</b>			<b>28,000</b>		
16,000	16,050	709	19,000	19,050	851	22,000	22,050	994	25,000	25,050	1,136	28,000	28,050	1,279
16,050	16,100	711	19,050	19,100	854	22,050	22,100	996	25,050	25,100	1,139	28,050	28,100	1,281
16,100	16,150	713	19,100	19,150	856	22,100	22,150	998	25,100	25,150	1,141	28,100	28,150	1,283
16,150	16,200	716	19,150	19,200	858	22,150	22,200	1,001	25,150	25,200	1,143	28,150	28,200	1,286
16,200	16,250	718	19,200	19,250	861	22,200	22,250	1,003	25,200	25,250	1,146	28,200	28,250	1,288
16,250	16,300	721	19,250	19,300	863	22,250	22,300	1,006	25,250	25,300	1,148	28,250	28,300	1,291
16,300	16,350	723	19,300	19,350	865	22,300	22,350	1,008	25,300	25,350	1,150	28,300	28,350	1,293
16,350	16,400	725	19,350	19,400	868	22,350	22,400	1,010	25,350	25,400	1,153	28,350	28,400	1,295
16,400	16,450	728	19,400	19,450	870	22,400	22,450	1,013	25,400	25,450	1,155	28,400	28,450	1,298
16,450	16,500	730	19,450	19,500	873	22,450	22,500	1,015	25,450	25,500	1,158	28,450	28,500	1,300
16,500	16,550	732	19,500	19,550	875	22,500	22,550	1,017	25,500	25,550	1,160	28,500	28,550	1,302
16,550	16,600	735	19,550	19,600	877	22,550	22,600	1,020	25,550	25,600	1,162	28,550	28,600	1,305
16,600	16,650	737	19,600	19,650	880	22,600	22,650	1,022	25,600	25,650	1,165	28,600	28,650	1,307
16,650	16,700	740	19,650	19,700	882	22,650	22,700	1,025	25,650	25,700	1,167	28,650	28,700	1,310
16,700	16,750	742	19,700	19,750	884	22,700	22,750	1,027	25,700	25,750	1,169	28,700	28,750	1,312
16,750	16,800	744	19,750	19,800	887	22,750	22,800	1,029	25,750	25,800	1,172	28,750	28,800	1,314
16,800	16,850	747	19,800	19,850	889	22,800	22,850	1,032	25,800	25,850	1,174	28,800	28,850	1,317
16,850	16,900	749	19,850	19,900	892	22,850	22,900	1,034	25,850	25,900	1,177	28,850	28,900	1,319
16,900	16,950	751	19,900	19,950	894	22,900	22,950	1,036	25,900	25,950	1,179	28,900	28,950	1,321
16,950	17,000	754	19,950	20,000	896	22,950	23,000	1,039	25,950	26,000	1,181	28,950	29,000	1,324
<b>17,000</b>			<b>20,000</b>			<b>23,000</b>			<b>26,000</b>			<b>29,000</b>		
17,000	17,050	756	20,000	20,050	899	23,000	23,050	1,041	26,000	26,050	1,184	29,000	29,050	1,326
17,050	17,100	759	20,050	20,100	901	23,050	23,100	1,044	26,050	26,100	1,186	29,050	29,100	1,329
17,100	17,150	761	20,100	20,150	903	23,100	23,150	1,046	26,100	26,150	1,188	29,100	29,150	1,331
17,150	17,200	763	20,150	20,200	906	23,150	23,200	1,048	26,150	26,200	1,191	29,150	29,200	1,333
17,200	17,250	766	20,200	20,250	908	23,200	23,250	1,051	26,200	26,250	1,193	29,200	29,250	1,336
17,250	17,300	768	20,250	20,300	911	23,250	23,300	1,053	26,250	26,300	1,196	29,250	29,300	1,338
17,300	17,350	770	20,300	20,350	913	23,300	23,350	1,055	26,300	26,350	1,198	29,300	29,350	1,340
17,350	17,400	773	20,350	20,400	915	23,350	23,400	1,058	26,350	26,400	1,200	29,350	29,400	1,343
17,400	17,450	775	20,400	20,450	918	23,400	23,450	1,060	26,400	26,450	1,203	29,400	29,450	1,345
17,450	17,500	778	20,450	20,500	920	23,450	23,500	1,063	26,450	26,500	1,205	29,450	29,500	1,348
17,500	17,550	780	20,500	20,550	922	23,500	23,550	1,065	26,500	26,550	1,207	29,500	29,550	1,350
17,550	17,600	782	20,550	20,600	925	23,550	23,600	1,067	26,550	26,600	1,210	29,550	29,600	1,352
17,600	17,650	785	20,600	20,650	927	23,600	23,650	1,070	26,600	26,650	1,212	29,600	29,650	1,355
17,650	17,700	787	20,650	20,700	930	23,650	23,700	1,072	26,650	26,700	1,215	29,650	29,700	1,357
17,700	17,750	789	20,700	20,750	932	23,700	23,750	1,074	26,700	26,750	1,217	29,700	29,750	1,359
17,750	17,800	792	20,750	20,800	934	23,750	23,800	1,077	26,750	26,800	1,219	29,750	29,800	1,362
17,800	17,850	794	20,800	20,850	937	23,800	23,850	1,079	26,800	26,850	1,222	29,800	29,850	1,364
17,850	17,900	797	20,850	20,900	939	23,850	23,900	1,082	26,850	26,900	1,224	29,850	29,900	1,367
17,900	17,950	799	20,900	20,950	941	23,900	23,950	1,084	26,900	26,950	1,226	29,900	29,950	1,369
17,950	18,000	801	20,950	21,000	944	23,950	24,000	1,086	26,950	27,000	1,229	29,950	30,000	1,371

## 2023 MARYLAND TAX TABLE

If your taxable net income is . . .			If your taxable net income is . . .			If your taxable net income is . . .			If your taxable net income is . . .			If your taxable net income is . . .		
At least	But less than	Your Maryland tax is . . .	At least	But less than	Your Maryland tax is . . .	At least	But less than	Your Maryland tax is . . .	At least	But less than	Your Maryland tax is . . .	At least	But less than	Your Maryland tax is . . .
<b>30,000</b>			<b>33,000</b>			<b>36,000</b>			<b>39,000</b>			<b>42,000</b>		
30,000	30,050	1,374	33,000	33,050	1,516	36,000	36,050	1,659	39,000	39,050	1,801	42,000	42,050	1,944
30,050	30,100	1,376	33,050	33,100	1,519	36,050	36,100	1,661	39,050	39,100	1,804	42,050	42,100	1,946
30,100	30,150	1,378	33,100	33,150	1,521	36,100	36,150	1,663	39,100	39,150	1,806	42,100	42,150	1,948
30,150	30,200	1,381	33,150	33,200	1,523	36,150	36,200	1,666	39,150	39,200	1,808	42,150	42,200	1,951
30,200	30,250	1,383	33,200	33,250	1,526	36,200	36,250	1,668	39,200	39,250	1,811	42,200	42,250	1,953
30,250	30,300	1,386	33,250	33,300	1,528	36,250	36,300	1,671	39,250	39,300	1,813	42,250	42,300	1,956
30,300	30,350	1,388	33,300	33,350	1,530	36,300	36,350	1,673	39,300	39,350	1,815	42,300	42,350	1,958
30,350	30,400	1,390	33,350	33,400	1,533	36,350	36,400	1,675	39,350	39,400	1,818	42,350	42,400	1,960
30,400	30,450	1,393	33,400	33,450	1,535	36,400	36,450	1,678	39,400	39,450	1,820	42,400	42,450	1,963
30,450	30,500	1,395	33,450	33,500	1,538	36,450	36,500	1,680	39,450	39,500	1,823	42,450	42,500	1,965
30,500	30,550	1,397	33,500	33,550	1,540	36,500	36,550	1,682	39,500	39,550	1,825	42,500	42,550	1,967
30,550	30,600	1,400	33,550	33,600	1,542	36,550	36,600	1,685	39,550	39,600	1,827	42,550	42,600	1,970
30,600	30,650	1,402	33,600	33,650	1,545	36,600	36,650	1,687	39,600	39,650	1,830	42,600	42,650	1,972
30,650	30,700	1,405	33,650	33,700	1,547	36,650	36,700	1,690	39,650	39,700	1,832	42,650	42,700	1,975
30,700	30,750	1,407	33,700	33,750	1,549	36,700	36,750	1,692	39,700	39,750	1,834	42,700	42,750	1,977
30,750	30,800	1,409	33,750	33,800	1,552	36,750	36,800	1,694	39,750	39,800	1,837	42,750	42,800	1,979
30,800	30,850	1,412	33,800	33,850	1,554	36,800	36,850	1,697	39,800	39,850	1,839	42,800	42,850	1,982
30,850	30,900	1,414	33,850	33,900	1,557	36,850	36,900	1,699	39,850	39,900	1,842	42,850	42,900	1,984
30,900	30,950	1,416	33,900	33,950	1,559	36,900	36,950	1,701	39,900	39,950	1,844	42,900	42,950	1,986
30,950	31,000	1,419	33,950	34,000	1,561	36,950	37,000	1,704	39,950	40,000	1,846	42,950	43,000	1,989
<b>31,000</b>			<b>34,000</b>			<b>37,000</b>			<b>40,000</b>			<b>43,000</b>		
31,000	31,050	1,421	34,000	34,050	1,564	37,000	37,050	1,706	40,000	40,050	1,849	43,000	43,050	1,991
31,050	31,100	1,424	34,050	34,100	1,566	37,050	37,100	1,709	40,050	40,100	1,851	43,050	43,100	1,994
31,100	31,150	1,426	34,100	34,150	1,568	37,100	37,150	1,711	40,100	40,150	1,853	43,100	43,150	1,996
31,150	31,200	1,428	34,150	34,200	1,571	37,150	37,200	1,713	40,150	40,200	1,856	43,150	43,200	1,998
31,200	31,250	1,431	34,200	34,250	1,573	37,200	37,250	1,716	40,200	40,250	1,858	43,200	43,250	2,001
31,250	31,300	1,433	34,250	34,300	1,576	37,250	37,300	1,718	40,250	40,300	1,861	43,250	43,300	2,003
31,300	31,350	1,435	34,300	34,350	1,578	37,300	37,350	1,720	40,300	40,350	1,863	43,300	43,350	2,005
31,350	31,400	1,438	34,350	34,400	1,580	37,350	37,400	1,723	40,350	40,400	1,865	43,350	43,400	2,008
31,400	31,450	1,440	34,400	34,450	1,583	37,400	37,450	1,725	40,400	40,450	1,868	43,400	43,450	2,010
31,450	31,500	1,443	34,450	34,500	1,585	37,450	37,500	1,728	40,450	40,500	1,870	43,450	43,500	2,013
31,500	31,550	1,445	34,500	34,550	1,587	37,500	37,550	1,730	40,500	40,550	1,872	43,500	43,550	2,015
31,550	31,600	1,447	34,550	34,600	1,590	37,550	37,600	1,732	40,550	40,600	1,875	43,550	43,600	2,017
31,600	31,650	1,450	34,600	34,650	1,592	37,600	37,650	1,735	40,600	40,650	1,877	43,600	43,650	2,020
31,650	31,700	1,452	34,650	34,700	1,595	37,650	37,700	1,737	40,650	40,700	1,880	43,650	43,700	2,022
31,700	31,750	1,454	34,700	34,750	1,597	37,700	37,750	1,739	40,700	40,750	1,882	43,700	43,750	2,024
31,750	31,800	1,457	34,750	34,800	1,599	37,750	37,800	1,742	40,750	40,800	1,884	43,750	43,800	2,027
31,800	31,850	1,459	34,800	34,850	1,602	37,800	37,850	1,744	40,800	40,850	1,887	43,800	43,850	2,029
31,850	31,900	1,462	34,850	34,900	1,604	37,850	37,900	1,747	40,850	40,900	1,889	43,850	43,900	2,032
31,900	31,950	1,464	34,900	34,950	1,606	37,900	37,950	1,749	40,900	40,950	1,891	43,900	43,950	2,034
31,950	32,000	1,466	34,950	35,000	1,609	37,950	38,000	1,751	40,950	41,000	1,894	43,950	44,000	2,036
<b>32,000</b>			<b>35,000</b>			<b>38,000</b>			<b>41,000</b>			<b>44,000</b>		
32,000	32,050	1,469	35,000	35,050	1,611	38,000	38,050	1,754	41,000	41,050	1,896	44,000	44,050	2,039
32,050	32,100	1,471	35,050	35,100	1,614	38,050	38,100	1,756	41,050	41,100	1,899	44,050	44,100	2,041
32,100	32,150	1,473	35,100	35,150	1,616	38,100	38,150	1,758	41,100	41,150	1,901	44,100	44,150	2,043
32,150	32,200	1,476	35,150	35,200	1,618	38,150	38,200	1,761	41,150	41,200	1,903	44,150	44,200	2,046
32,200	32,250	1,478	35,200	35,250	1,621	38,200	38,250	1,763	41,200	41,250	1,906	44,200	44,250	2,048
32,250	32,300	1,481	35,250	35,300	1,623	38,250	38,300	1,766	41,250	41,300	1,908	44,250	44,300	2,051
32,300	32,350	1,483	35,300	35,350	1,625	38,300	38,350	1,768	41,300	41,350	1,910	44,300	44,350	2,053
32,350	32,400	1,485	35,350	35,400	1,628	38,350	38,400	1,770	41,350	41,400	1,913	44,350	44,400	2,055
32,400	32,450	1,488	35,400	35,450	1,630	38,400	38,450	1,773	41,400	41,450	1,915	44,400	44,450	2,058
32,450	32,500	1,490	35,450	35,500	1,633	38,450	38,500	1,775	41,450	41,500	1,918	44,450	44,500	2,060
32,500	32,550	1,492	35,500	35,550	1,635	38,500	38,550	1,777	41,500	41,550	1,920	44,500	44,550	2,062
32,550	32,600	1,495	35,550	35,600	1,637	38,550	38,600	1,780	41,550	41,600	1,922	44,550	44,600	2,065
32,600	32,650	1,497	35,600	35,650	1,640	38,600	38,650	1,782	41,600	41,650	1,925	44,600	44,650	2,067
32,650	32,700	1,500	35,650	35,700	1,642	38,650	38,700	1,785	41,650	41,700	1,927	44,650	44,700	2,070
32,700	32,750	1,502	35,700	35,750	1,644	38,700	38,750	1,787	41,700	41,750	1,929	44,700	44,750	2,072
32,750	32,800	1,504	35,750	35,800	1,647	38,750	38,800	1,789	41,750	41,800	1,932	44,750	44,800	2,074
32,800	32,850	1,507	35,800	35,850	1,649	38,800	38,850	1,792	41,800	41,850	1,934	44,800	44,850	2,077
32,850	32,900	1,509	35,850	35,900	1,652	38,850	38,900	1,794	41,850	41,900	1,937	44,850	44,900	2,079
32,900	32,950	1,511	35,900	35,950	1,654	38,900	38,950	1,796	41,900	41,950	1,939	44,900	44,950	2,081
32,950	33,000	1,514	35,950	36,000	1,656	38,950	39,000	1,799	41,950	42,000	1,941	44,950	45,000	2,084

## 2023 MARYLAND TAX TABLE

If your taxable net income is . . .			If your taxable net income is . . .			If your taxable net income is . . .			If your taxable net income is . . .			If your taxable net income is . . .		
At least	But less than	Your Maryland tax is . . .	At least	But less than	Your Maryland tax is . . .	At least	But less than	Your Maryland tax is . . .	At least	But less than	Your Maryland tax is . . .	At least	But less than	Your Maryland tax is . . .
<b>45,000</b>			<b>48,000</b>			<b>51,000</b>			<b>54,000</b>			<b>57,000</b>		
45,000	45,050	2,086	48,000	48,050	2,229	51,000	51,050	2,371	54,000	54,050	2,514	57,000	57,050	2,656
45,050	45,100	2,089	48,050	48,100	2,231	51,050	51,100	2,374	54,050	54,100	2,516	57,050	57,100	2,659
45,100	45,150	2,091	48,100	48,150	2,233	51,100	51,150	2,376	54,100	54,150	2,518	57,100	57,150	2,661
45,150	45,200	2,093	48,150	48,200	2,236	51,150	51,200	2,378	54,150	54,200	2,521	57,150	57,200	2,663
45,200	45,250	2,096	48,200	48,250	2,238	51,200	51,250	2,381	54,200	54,250	2,523	57,200	57,250	2,666
45,250	45,300	2,098	48,250	48,300	2,241	51,250	51,300	2,383	54,250	54,300	2,526	57,250	57,300	2,668
45,300	45,350	2,100	48,300	48,350	2,243	51,300	51,350	2,385	54,300	54,350	2,528	57,300	57,350	2,670
45,350	45,400	2,103	48,350	48,400	2,245	51,350	51,400	2,388	54,350	54,400	2,530	57,350	57,400	2,673
45,400	45,450	2,105	48,400	48,450	2,248	51,400	51,450	2,390	54,400	54,450	2,533	57,400	57,450	2,675
45,450	45,500	2,108	48,450	48,500	2,250	51,450	51,500	2,393	54,450	54,500	2,535	57,450	57,500	2,678
45,500	45,550	2,110	48,500	48,550	2,252	51,500	51,550	2,395	54,500	54,550	2,537	57,500	57,550	2,680
45,550	45,600	2,112	48,550	48,600	2,255	51,550	51,600	2,397	54,550	54,600	2,540	57,550	57,600	2,682
45,600	45,650	2,115	48,600	48,650	2,257	51,600	51,650	2,400	54,600	54,650	2,542	57,600	57,650	2,685
45,650	45,700	2,117	48,650	48,700	2,260	51,650	51,700	2,402	54,650	54,700	2,545	57,650	57,700	2,687
45,700	45,750	2,119	48,700	48,750	2,262	51,700	51,750	2,404	54,700	54,750	2,547	57,700	57,750	2,689
45,750	45,800	2,122	48,750	48,800	2,264	51,750	51,800	2,407	54,750	54,800	2,549	57,750	57,800	2,692
45,800	45,850	2,124	48,800	48,850	2,267	51,800	51,850	2,409	54,800	54,850	2,552	57,800	57,850	2,694
45,850	45,900	2,127	48,850	48,900	2,269	51,850	51,900	2,412	54,850	54,900	2,554	57,850	57,900	2,697
45,900	45,950	2,129	48,900	48,950	2,271	51,900	51,950	2,414	54,900	54,950	2,556	57,900	57,950	2,699
45,950	46,000	2,131	48,950	49,000	2,274	51,950	52,000	2,416	54,950	55,000	2,559	57,950	58,000	2,701
<b>46,000</b>			<b>49,000</b>			<b>52,000</b>			<b>55,000</b>			<b>58,000</b>		
46,000	46,050	2,134	49,000	49,050	2,276	52,000	52,050	2,419	55,000	55,050	2,561	58,000	58,050	2,704
46,050	46,100	2,136	49,050	49,100	2,279	52,050	52,100	2,421	55,050	55,100	2,564	58,050	58,100	2,706
46,100	46,150	2,138	49,100	49,150	2,281	52,100	52,150	2,423	55,100	55,150	2,566	58,100	58,150	2,708
46,150	46,200	2,141	49,150	49,200	2,283	52,150	52,200	2,426	55,150	55,200	2,568	58,150	58,200	2,711
46,200	46,250	2,143	49,200	49,250	2,286	52,200	52,250	2,428	55,200	55,250	2,571	58,200	58,250	2,713
46,250	46,300	2,146	49,250	49,300	2,288	52,250	52,300	2,431	55,250	55,300	2,573	58,250	58,300	2,716
46,300	46,350	2,148	49,300	49,350	2,290	52,300	52,350	2,433	55,300	55,350	2,575	58,300	58,350	2,718
46,350	46,400	2,150	49,350	49,400	2,293	52,350	52,400	2,435	55,350	55,400	2,578	58,350	58,400	2,720
46,400	46,450	2,153	49,400	49,450	2,295	52,400	52,450	2,438	55,400	55,450	2,580	58,400	58,450	2,723
46,450	46,500	2,155	49,450	49,500	2,298	52,450	52,500	2,440	55,450	55,500	2,583	58,450	58,500	2,725
46,500	46,550	2,157	49,500	49,550	2,300	52,500	52,550	2,442	55,500	55,550	2,585	58,500	58,550	2,727
46,550	46,600	2,160	49,550	49,600	2,302	52,550	52,600	2,445	55,550	55,600	2,587	58,550	58,600	2,730
46,600	46,650	2,162	49,600	49,650	2,305	52,600	52,650	2,447	55,600	55,650	2,590	58,600	58,650	2,732
46,650	46,700	2,165	49,650	49,700	2,307	52,650	52,700	2,450	55,650	55,700	2,592	58,650	58,700	2,735
46,700	46,750	2,167	49,700	49,750	2,309	52,700	52,750	2,452	55,700	55,750	2,594	58,700	58,750	2,737
46,750	46,800	2,169	49,750	49,800	2,312	52,750	52,800	2,454	55,750	55,800	2,597	58,750	58,800	2,739
46,800	46,850	2,172	49,800	49,850	2,314	52,800	52,850	2,457	55,800	55,850	2,599	58,800	58,850	2,742
46,850	46,900	2,174	49,850	49,900	2,317	52,850	52,900	2,459	55,850	55,900	2,602	58,850	58,900	2,744
46,900	46,950	2,176	49,900	49,950	2,319	52,900	52,950	2,461	55,900	55,950	2,604	58,900	58,950	2,746
46,950	47,000	2,179	49,950	50,000	2,321	52,950	53,000	2,464	55,950	56,000	2,606	58,950	59,000	2,749
<b>47,000</b>			<b>50,000</b>			<b>53,000</b>			<b>56,000</b>			<b>59,000</b>		
47,000	47,050	2,181	50,000	50,050	2,324	53,000	53,050	2,466	56,000	56,050	2,609	59,000	59,050	2,751
47,050	47,100	2,184	50,050	50,100	2,326	53,050	53,100	2,469	56,050	56,100	2,611	59,050	59,100	2,754
47,100	47,150	2,186	50,100	50,150	2,328	53,100	53,150	2,471	56,100	56,150	2,613	59,100	59,150	2,756
47,150	47,200	2,188	50,150	50,200	2,331	53,150	53,200	2,473	56,150	56,200	2,616	59,150	59,200	2,758
47,200	47,250	2,191	50,200	50,250	2,333	53,200	53,250	2,476	56,200	56,250	2,618	59,200	59,250	2,761
47,250	47,300	2,193	50,250	50,300	2,336	53,250	53,300	2,478	56,250	56,300	2,621	59,250	59,300	2,763
47,300	47,350	2,195	50,300	50,350	2,338	53,300	53,350	2,480	56,300	56,350	2,623	59,300	59,350	2,765
47,350	47,400	2,198	50,350	50,400	2,340	53,350	53,400	2,483	56,350	56,400	2,625	59,350	59,400	2,768
47,400	47,450	2,200	50,400	50,450	2,343	53,400	53,450	2,485	56,400	56,450	2,628	59,400	59,450	2,770
47,450	47,500	2,203	50,450	50,500	2,345	53,450	53,500	2,488	56,450	56,500	2,630	59,450	59,500	2,773
47,500	47,550	2,205	50,500	50,550	2,347	53,500	53,550	2,490	56,500	56,550	2,632	59,500	59,550	2,775
47,550	47,600	2,207	50,550	50,600	2,350	53,550	53,600	2,492	56,550	56,600	2,635	59,550	59,600	2,777
47,600	47,650	2,210	50,600	50,650	2,352	53,600	53,650	2,495	56,600	56,650	2,637	59,600	59,650	2,780
47,650	47,700	2,212	50,650	50,700	2,355	53,650	53,700	2,497	56,650	56,700	2,640	59,650	59,700	2,782
47,700	47,750	2,214	50,700	50,750	2,357	53,700	53,750	2,499	56,700	56,750	2,642	59,700	59,750	2,784
47,750	47,800	2,217	50,750	50,800	2,359	53,750	53,800	2,502	56,750	56,800	2,644	59,750	59,800	2,787
47,800	47,850	2,219	50,800	50,850	2,362	53,800	53,850	2,504	56,800	56,850	2,647	59,800	59,850	2,789
47,850	47,900	2,222	50,850	50,900	2,364	53,850	53,900	2,507	56,850	56,900	2,649	59,850	59,900	2,792
47,900	47,950	2,224	50,900	50,950	2,366	53,900	53,950	2,509	56,900	56,950	2,651	59,900	59,950	2,794
47,950	48,000	2,226	50,950	51,000	2,369	53,950	54,000	2,511	56,950	57,000	2,654	59,950	60,000	2,796

## 2023 MARYLAND TAX TABLE

If your taxable net income is . . .			If your taxable net income is . . .			If your taxable net income is . . .			If your taxable net income is . . .			If your taxable net income is . . .		
At least	But less than	Your Maryland tax is . . .	At least	But less than	Your Maryland tax is . . .	At least	But less than	Your Maryland tax is . . .	At least	But less than	Your Maryland tax is . . .	At least	But less than	Your Maryland tax is . . .
<b>60,000</b>			<b>63,000</b>			<b>66,000</b>			<b>69,000</b>			<b>72,000</b>		
60,000	60,050	2,799	63,000	63,050	2,941	66,000	66,050	3,084	69,000	69,050	3,226	72,000	72,050	3,369
60,050	60,100	2,801	63,050	63,100	2,944	66,050	66,100	3,086	69,050	69,100	3,229	72,050	72,100	3,371
60,100	60,150	2,803	63,100	63,150	2,946	66,100	66,150	3,088	69,100	69,150	3,231	72,100	72,150	3,373
60,150	60,200	2,806	63,150	63,200	2,948	66,150	66,200	3,091	69,150	69,200	3,233	72,150	72,200	3,376
60,200	60,250	2,808	63,200	63,250	2,951	66,200	66,250	3,093	69,200	69,250	3,236	72,200	72,250	3,378
60,250	60,300	2,811	63,250	63,300	2,953	66,250	66,300	3,096	69,250	69,300	3,238	72,250	72,300	3,381
60,300	60,350	2,813	63,300	63,350	2,955	66,300	66,350	3,098	69,300	69,350	3,240	72,300	72,350	3,383
60,350	60,400	2,815	63,350	63,400	2,958	66,350	66,400	3,100	69,350	69,400	3,243	72,350	72,400	3,385
60,400	60,450	2,818	63,400	63,450	2,960	66,400	66,450	3,103	69,400	69,450	3,245	72,400	72,450	3,388
60,450	60,500	2,820	63,450	63,500	2,963	66,450	66,500	3,105	69,450	69,500	3,248	72,450	72,500	3,390
60,500	60,550	2,822	63,500	63,550	2,965	66,500	66,550	3,107	69,500	69,550	3,250	72,500	72,550	3,392
60,550	60,600	2,825	63,550	63,600	2,967	66,550	66,600	3,110	69,550	69,600	3,252	72,550	72,600	3,395
60,600	60,650	2,827	63,600	63,650	2,970	66,600	66,650	3,112	69,600	69,650	3,255	72,600	72,650	3,397
60,650	60,700	2,830	63,650	63,700	2,972	66,650	66,700	3,115	69,650	69,700	3,257	72,650	72,700	3,400
60,700	60,750	2,832	63,700	63,750	2,974	66,700	66,750	3,117	69,700	69,750	3,259	72,700	72,750	3,402
60,750	60,800	2,834	63,750	63,800	2,977	66,750	66,800	3,119	69,750	69,800	3,262	72,750	72,800	3,404
60,800	60,850	2,837	63,800	63,850	2,979	66,800	66,850	3,122	69,800	69,850	3,264	72,800	72,850	3,407
60,850	60,900	2,839	63,850	63,900	2,982	66,850	66,900	3,124	69,850	69,900	3,267	72,850	72,900	3,409
60,900	60,950	2,841	63,900	63,950	2,984	66,900	66,950	3,126	69,900	69,950	3,269	72,900	72,950	3,411
60,950	61,000	2,844	63,950	64,000	2,986	66,950	67,000	3,129	69,950	70,000	3,271	72,950	73,000	3,414
<b>61,000</b>			<b>64,000</b>			<b>67,000</b>			<b>70,000</b>			<b>73,000</b>		
61,000	61,050	2,846	64,000	64,050	2,989	67,000	67,050	3,131	70,000	70,050	3,274	73,000	73,050	3,416
61,050	61,100	2,849	64,050	64,100	2,991	67,050	67,100	3,134	70,050	70,100	3,276	73,050	73,100	3,419
61,100	61,150	2,851	64,100	64,150	2,993	67,100	67,150	3,136	70,100	70,150	3,278	73,100	73,150	3,421
61,150	61,200	2,853	64,150	64,200	2,996	67,150	67,200	3,138	70,150	70,200	3,281	73,150	73,200	3,423
61,200	61,250	2,856	64,200	64,250	2,998	67,200	67,250	3,141	70,200	70,250	3,283	73,200	73,250	3,426
61,250	61,300	2,858	64,250	64,300	3,001	67,250	67,300	3,143	70,250	70,300	3,286	73,250	73,300	3,428
61,300	61,350	2,860	64,300	64,350	3,003	67,300	67,350	3,145	70,300	70,350	3,288	73,300	73,350	3,430
61,350	61,400	2,863	64,350	64,400	3,005	67,350	67,400	3,148	70,350	70,400	3,290	73,350	73,400	3,433
61,400	61,450	2,865	64,400	64,450	3,008	67,400	67,450	3,150	70,400	70,450	3,293	73,400	73,450	3,435
61,450	61,500	2,868	64,450	64,500	3,010	67,450	67,500	3,153	70,450	70,500	3,295	73,450	73,500	3,438
61,500	61,550	2,870	64,500	64,550	3,012	67,500	67,550	3,155	70,500	70,550	3,297	73,500	73,550	3,440
61,550	61,600	2,872	64,550	64,600	3,015	67,550	67,600	3,157	70,550	70,600	3,300	73,550	73,600	3,442
61,600	61,650	2,875	64,600	64,650	3,017	67,600	67,650	3,160	70,600	70,650	3,302	73,600	73,650	3,445
61,650	61,700	2,877	64,650	64,700	3,020	67,650	67,700	3,162	70,650	70,700	3,305	73,650	73,700	3,447
61,700	61,750	2,879	64,700	64,750	3,022	67,700	67,750	3,164	70,700	70,750	3,307	73,700	73,750	3,449
61,750	61,800	2,882	64,750	64,800	3,024	67,750	67,800	3,167	70,750	70,800	3,309	73,750	73,800	3,452
61,800	61,850	2,884	64,800	64,850	3,027	67,800	67,850	3,169	70,800	70,850	3,312	73,800	73,850	3,454
61,850	61,900	2,887	64,850	64,900	3,029	67,850	67,900	3,172	70,850	70,900	3,314	73,850	73,900	3,457
61,900	61,950	2,889	64,900	64,950	3,031	67,900	67,950	3,174	70,900	70,950	3,316	73,900	73,950	3,459
61,950	62,000	2,891	64,950	65,000	3,034	67,950	68,000	3,176	70,950	71,000	3,319	73,950	74,000	3,461
<b>62,000</b>			<b>65,000</b>			<b>68,000</b>			<b>71,000</b>			<b>74,000</b>		
62,000	62,050	2,894	65,000	65,050	3,036	68,000	68,050	3,179	71,000	71,050	3,321	74,000	74,050	3,464
62,050	62,100	2,896	65,050	65,100	3,039	68,050	68,100	3,181	71,050	71,100	3,324	74,050	74,100	3,466
62,100	62,150	2,898	65,100	65,150	3,041	68,100	68,150	3,183	71,100	71,150	3,326	74,100	74,150	3,468
62,150	62,200	2,901	65,150	65,200	3,043	68,150	68,200	3,186	71,150	71,200	3,328	74,150	74,200	3,471
62,200	62,250	2,903	65,200	65,250	3,046	68,200	68,250	3,188	71,200	71,250	3,331	74,200	74,250	3,473
62,250	62,300	2,906	65,250	65,300	3,048	68,250	68,300	3,191	71,250	71,300	3,333	74,250	74,300	3,476
62,300	62,350	2,908	65,300	65,350	3,050	68,300	68,350	3,193	71,300	71,350	3,335	74,300	74,350	3,478
62,350	62,400	2,910	65,350	65,400	3,053	68,350	68,400	3,195	71,350	71,400	3,338	74,350	74,400	3,480
62,400	62,450	2,913	65,400	65,450	3,055	68,400	68,450	3,198	71,400	71,450	3,340	74,400	74,450	3,483
62,450	62,500	2,915	65,450	65,500	3,058	68,450	68,500	3,200	71,450	71,500	3,343	74,450	74,500	3,485
62,500	62,550	2,917	65,500	65,550	3,060	68,500	68,550	3,202	71,500	71,550	3,345	74,500	74,550	3,487
62,550	62,600	2,920	65,550	65,600	3,062	68,550	68,600	3,205	71,550	71,600	3,347	74,550	74,600	3,490
62,600	62,650	2,922	65,600	65,650	3,065	68,600	68,650	3,207	71,600	71,650	3,350	74,600	74,650	3,492
62,650	62,700	2,925	65,650	65,700	3,067	68,650	68,700	3,210	71,650	71,700	3,352	74,650	74,700	3,495
62,700	62,750	2,927	65,700	65,750	3,069	68,700	68,750	3,212	71,700	71,750	3,354	74,700	74,750	3,497
62,750	62,800	2,929	65,750	65,800	3,072	68,750	68,800	3,214	71,750	71,800	3,357	74,750	74,800	3,499
62,800	62,850	2,932	65,800	65,850	3,074	68,800	68,850	3,217	71,800	71,850	3,359	74,800	74,850	3,502
62,850	62,900	2,934	65,850	65,900	3,077	68,850	68,900	3,219	71,850	71,900	3,362	74,850	74,900	3,504
62,900	62,950	2,936	65,900	65,950	3,079	68,900	68,950	3,221	71,900	71,950	3,364	74,900	74,950	3,506
62,950	63,000	2,939	65,950	66,000	3,081	68,950	69,000	3,224	71,950	72,000	3,366	74,950	75,000	3,509

## 2023 MARYLAND TAX TABLE

If your taxable net income is . . .			If your taxable net income is . . .			If your taxable net income is . . .			If your taxable net income is . . .			If your taxable net income is . . .		
At least	But less than	Your Maryland tax is . . .	At least	But less than	Your Maryland tax is . . .	At least	But less than	Your Maryland tax is . . .	At least	But less than	Your Maryland tax is . . .	At least	But less than	Your Maryland tax is . . .
<b>75,000</b>			<b>78,000</b>			<b>81,000</b>			<b>84,000</b>			<b>87,000</b>		
75,000	75,050	3,511	78,000	78,050	3,654	81,000	81,050	3,796	84,000	84,050	3,939	87,000	87,050	4,081
75,050	75,100	3,514	78,050	78,100	3,656	81,050	81,100	3,799	84,050	84,100	3,941	87,050	87,100	4,084
75,100	75,150	3,516	78,100	78,150	3,658	81,100	81,150	3,801	84,100	84,150	3,943	87,100	87,150	4,086
75,150	75,200	3,518	78,150	78,200	3,661	81,150	81,200	3,803	84,150	84,200	3,946	87,150	87,200	4,088
75,200	75,250	3,521	78,200	78,250	3,663	81,200	81,250	3,806	84,200	84,250	3,948	87,200	87,250	4,091
75,250	75,300	3,523	78,250	78,300	3,666	81,250	81,300	3,808	84,250	84,300	3,951	87,250	87,300	4,093
75,300	75,350	3,525	78,300	78,350	3,668	81,300	81,350	3,810	84,300	84,350	3,953	87,300	87,350	4,095
75,350	75,400	3,528	78,350	78,400	3,670	81,350	81,400	3,813	84,350	84,400	3,955	87,350	87,400	4,098
75,400	75,450	3,530	78,400	78,450	3,673	81,400	81,450	3,815	84,400	84,450	3,958	87,400	87,450	4,100
75,450	75,500	3,533	78,450	78,500	3,675	81,450	81,500	3,818	84,450	84,500	3,960	87,450	87,500	4,103
75,500	75,550	3,535	78,500	78,550	3,677	81,500	81,550	3,820	84,500	84,550	3,962	87,500	87,550	4,105
75,550	75,600	3,537	78,550	78,600	3,680	81,550	81,600	3,822	84,550	84,600	3,965	87,550	87,600	4,107
75,600	75,650	3,540	78,600	78,650	3,682	81,600	81,650	3,825	84,600	84,650	3,967	87,600	87,650	4,110
75,650	75,700	3,542	78,650	78,700	3,685	81,650	81,700	3,827	84,650	84,700	3,970	87,650	87,700	4,112
75,700	75,750	3,544	78,700	78,750	3,687	81,700	81,750	3,829	84,700	84,750	3,972	87,700	87,750	4,114
75,750	75,800	3,547	78,750	78,800	3,689	81,750	81,800	3,832	84,750	84,800	3,974	87,750	87,800	4,117
75,800	75,850	3,549	78,800	78,850	3,692	81,800	81,850	3,834	84,800	84,850	3,977	87,800	87,850	4,119
75,850	75,900	3,552	78,850	78,900	3,694	81,850	81,900	3,837	84,850	84,900	3,979	87,850	87,900	4,122
75,900	75,950	3,554	78,900	78,950	3,696	81,900	81,950	3,839	84,900	84,950	3,981	87,900	87,950	4,124
75,950	76,000	3,556	78,950	79,000	3,699	81,950	82,000	3,841	84,950	85,000	3,984	87,950	88,000	4,126
<b>76,000</b>			<b>79,000</b>			<b>82,000</b>			<b>85,000</b>			<b>88,000</b>		
76,000	76,050	3,559	79,000	79,050	3,701	82,000	82,050	3,844	85,000	85,050	3,986	88,000	88,050	4,129
76,050	76,100	3,561	79,050	79,100	3,704	82,050	82,100	3,846	85,050	85,100	3,989	88,050	88,100	4,131
76,100	76,150	3,563	79,100	79,150	3,706	82,100	82,150	3,848	85,100	85,150	3,991	88,100	88,150	4,133
76,150	76,200	3,566	79,150	79,200	3,708	82,150	82,200	3,851	85,150	85,200	3,993	88,150	88,200	4,136
76,200	76,250	3,568	79,200	79,250	3,711	82,200	82,250	3,853	85,200	85,250	3,996	88,200	88,250	4,138
76,250	76,300	3,571	79,250	79,300	3,713	82,250	82,300	3,856	85,250	85,300	3,998	88,250	88,300	4,141
76,300	76,350	3,573	79,300	79,350	3,715	82,300	82,350	3,858	85,300	85,350	4,000	88,300	88,350	4,143
76,350	76,400	3,575	79,350	79,400	3,718	82,350	82,400	3,860	85,350	85,400	4,003	88,350	88,400	4,145
76,400	76,450	3,578	79,400	79,450	3,720	82,400	82,450	3,863	85,400	85,450	4,005	88,400	88,450	4,148
76,450	76,500	3,580	79,450	79,500	3,723	82,450	82,500	3,865	85,450	85,500	4,008	88,450	88,500	4,150
76,500	76,550	3,582	79,500	79,550	3,725	82,500	82,550	3,867	85,500	85,550	4,010	88,500	88,550	4,152
76,550	76,600	3,585	79,550	79,600	3,727	82,550	82,600	3,870	85,550	85,600	4,012	88,550	88,600	4,155
76,600	76,650	3,587	79,600	79,650	3,730	82,600	82,650	3,872	85,600	85,650	4,015	88,600	88,650	4,157
76,650	76,700	3,590	79,650	79,700	3,732	82,650	82,700	3,875	85,650	85,700	4,017	88,650	88,700	4,160
76,700	76,750	3,592	79,700	79,750	3,734	82,700	82,750	3,877	85,700	85,750	4,019	88,700	88,750	4,162
76,750	76,800	3,594	79,750	79,800	3,737	82,750	82,800	3,879	85,750	85,800	4,022	88,750	88,800	4,164
76,800	76,850	3,597	79,800	79,850	3,739	82,800	82,850	3,882	85,800	85,850	4,024	88,800	88,850	4,167
76,850	76,900	3,599	79,850	79,900	3,742	82,850	82,900	3,884	85,850	85,900	4,027	88,850	88,900	4,169
76,900	76,950	3,601	79,900	79,950	3,744	82,900	82,950	3,886	85,900	85,950	4,029	88,900	88,950	4,171
76,950	77,000	3,604	79,950	80,000	3,746	82,950	83,000	3,889	85,950	86,000	4,031	88,950	89,000	4,174
<b>77,000</b>			<b>80,000</b>			<b>83,000</b>			<b>86,000</b>			<b>89,000</b>		
77,000	77,050	3,606	80,000	80,050	3,749	83,000	83,050	3,891	86,000	86,050	4,034	89,000	89,050	4,176
77,050	77,100	3,609	80,050	80,100	3,751	83,050	83,100	3,894	86,050	86,100	4,036	89,050	89,100	4,179
77,100	77,150	3,611	80,100	80,150	3,753	83,100	83,150	3,896	86,100	86,150	4,038	89,100	89,150	4,181
77,150	77,200	3,613	80,150	80,200	3,756	83,150	83,200	3,898	86,150	86,200	4,041	89,150	89,200	4,183
77,200	77,250	3,616	80,200	80,250	3,758	83,200	83,250	3,901	86,200	86,250	4,043	89,200	89,250	4,186
77,250	77,300	3,618	80,250	80,300	3,761	83,250	83,300	3,903	86,250	86,300	4,046	89,250	89,300	4,188
77,300	77,350	3,620	80,300	80,350	3,763	83,300	83,350	3,905	86,300	86,350	4,048	89,300	89,350	4,190
77,350	77,400	3,623	80,350	80,400	3,765	83,350	83,400	3,908	86,350	86,400	4,050	89,350	89,400	4,193
77,400	77,450	3,625	80,400	80,450	3,768	83,400	83,450	3,910	86,400	86,450	4,053	89,400	89,450	4,195
77,450	77,500	3,628	80,450	80,500	3,770	83,450	83,500	3,913	86,450	86,500	4,055	89,450	89,500	4,198
77,500	77,550	3,630	80,500	80,550	3,772	83,500	83,550	3,915	86,500	86,550	4,057	89,500	89,550	4,200
77,550	77,600	3,632	80,550	80,600	3,775	83,550	83,600	3,917	86,550	86,600	4,060	89,550	89,600	4,202
77,600	77,650	3,635	80,600	80,650	3,777	83,600	83,650	3,920	86,600	86,650	4,062	89,600	89,650	4,205
77,650	77,700	3,637	80,650	80,700	3,780	83,650	83,700	3,922	86,650	86,700	4,065	89,650	89,700	4,207
77,700	77,750	3,639	80,700	80,750	3,782	83,700	83,750	3,924	86,700	86,750	4,067	89,700	89,750	4,209
77,750	77,800	3,642	80,750	80,800	3,784	83,750	83,800	3,927	86,750	86,800	4,069	89,750	89,800	4,212
77,800	77,850	3,644	80,800	80,850	3,787	83,800	83,850	3,929	86,800	86,850	4,072	89,800	89,850	4,214
77,850	77,900	3,647	80,850	80,900	3,789	83,850	83,900	3,932	86,850	86,900	4,074	89,850	89,900	4,217
77,900	77,950	3,649	80,900	80,950	3,791	83,900	83,950	3,934	86,900	86,950	4,076	89,900	89,950	4,219
77,950	78,000	3,651	80,950	81,000	3,794	83,950	84,000	3,936	86,950	87,000	4,079	89,950	90,000	4,221

## 2023 MARYLAND TAX TABLE

If your taxable net income is . . .			If your taxable net income is . . .			If your taxable net income is . . .			If your taxable net income is . . .			If your taxable net income is . . .		
At least	But less than	Your Maryland tax is . . .	At least	But less than	Your Maryland tax is . . .	At least	But less than	Your Maryland tax is . . .	At least	But less than	Your Maryland tax is . . .	At least	But less than	Your Maryland tax is . . .
<b>90,000</b>			<b>92,000</b>			<b>94,000</b>			<b>96,000</b>			<b>98,000</b>		
90,000	90,050	4,224	92,000	92,050	4,319	94,000	94,050	4,414	96,000	96,050	4,509	98,000	98,050	4,604
90,050	90,100	4,226	92,050	92,100	4,321	94,050	94,100	4,416	96,050	96,100	4,511	98,050	98,100	4,606
90,100	90,150	4,228	92,100	92,150	4,323	94,100	94,150	4,418	96,100	96,150	4,513	98,100	98,150	4,608
90,150	90,200	4,231	92,150	92,200	4,326	94,150	94,200	4,421	96,150	96,200	4,516	98,150	98,200	4,611
90,200	90,250	4,233	92,200	92,250	4,328	94,200	94,250	4,423	96,200	96,250	4,518	98,200	98,250	4,613
90,250	90,300	4,236	92,250	92,300	4,331	94,250	94,300	4,426	96,250	96,300	4,521	98,250	98,300	4,616
90,300	90,350	4,238	92,300	92,350	4,333	94,300	94,350	4,428	96,300	96,350	4,523	98,300	98,350	4,618
90,350	90,400	4,240	92,350	92,400	4,335	94,350	94,400	4,430	96,350	96,400	4,525	98,350	98,400	4,620
90,400	90,450	4,243	92,400	92,450	4,338	94,400	94,450	4,433	96,400	96,450	4,528	98,400	98,450	4,623
90,450	90,500	4,245	92,450	92,500	4,340	94,450	94,500	4,435	96,450	96,500	4,530	98,450	98,500	4,625
90,500	90,550	4,247	92,500	92,550	4,342	94,500	94,550	4,437	96,500	96,550	4,532	98,500	98,550	4,627
90,550	90,600	4,250	92,550	92,600	4,345	94,550	94,600	4,440	96,550	96,600	4,535	98,550	98,600	4,630
90,600	90,650	4,252	92,600	92,650	4,347	94,600	94,650	4,442	96,600	96,650	4,537	98,600	98,650	4,632
90,650	90,700	4,255	92,650	92,700	4,350	94,650	94,700	4,445	96,650	96,700	4,540	98,650	98,700	4,635
90,700	90,750	4,257	92,700	92,750	4,352	94,700	94,750	4,447	96,700	96,750	4,542	98,700	98,750	4,637
90,750	90,800	4,259	92,750	92,800	4,354	94,750	94,800	4,449	96,750	96,800	4,544	98,750	98,800	4,639
90,800	90,850	4,262	92,800	92,850	4,357	94,800	94,850	4,452	96,800	96,850	4,547	98,800	98,850	4,642
90,850	90,900	4,264	92,850	92,900	4,359	94,850	94,900	4,454	96,850	96,900	4,549	98,850	98,900	4,644
90,900	90,950	4,266	92,900	92,950	4,361	94,900	94,950	4,456	96,900	96,950	4,551	98,900	98,950	4,646
90,950	91,000	4,269	92,950	93,000	4,364	94,950	95,000	4,459	96,950	97,000	4,554	98,950	99,000	4,649
<b>91,000</b>			<b>93,000</b>			<b>95,000</b>			<b>97,000</b>			<b>99,000</b>		
91,000	91,050	4,271	93,000	93,050	4,366	95,000	95,050	4,461	97,000	97,050	4,556	99,000	99,050	4,651
91,050	91,100	4,274	93,050	93,100	4,369	95,050	95,100	4,464	97,050	97,100	4,559	99,050	99,100	4,654
91,100	91,150	4,276	93,100	93,150	4,371	95,100	95,150	4,466	97,100	97,150	4,561	99,100	99,150	4,656
91,150	91,200	4,278	93,150	93,200	4,373	95,150	95,200	4,468	97,150	97,200	4,563	99,150	99,200	4,658
91,200	91,250	4,281	93,200	93,250	4,376	95,200	95,250	4,471	97,200	97,250	4,566	99,200	99,250	4,661
91,250	91,300	4,283	93,250	93,300	4,378	95,250	95,300	4,473	97,250	97,300	4,568	99,250	99,300	4,663
91,300	91,350	4,285	93,300	93,350	4,380	95,300	95,350	4,475	97,300	97,350	4,570	99,300	99,350	4,665
91,350	91,400	4,288	93,350	93,400	4,383	95,350	95,400	4,478	97,350	97,400	4,573	99,350	99,400	4,668
91,400	91,450	4,290	93,400	93,450	4,385	95,400	95,450	4,480	97,400	97,450	4,575	99,400	99,450	4,670
91,450	91,500	4,293	93,450	93,500	4,388	95,450	95,500	4,483	97,450	97,500	4,578	99,450	99,500	4,673
91,500	91,550	4,295	93,500	93,550	4,390	95,500	95,550	4,485	97,500	97,550	4,580	99,500	99,550	4,675
91,550	91,600	4,297	93,550	93,600	4,392	95,550	95,600	4,487	97,550	97,600	4,582	99,550	99,600	4,677
91,600	91,650	4,300	93,600	93,650	4,395	95,600	95,650	4,490	97,600	97,650	4,585	99,600	99,650	4,680
91,650	91,700	4,302	93,650	93,700	4,397	95,650	95,700	4,492	97,650	97,700	4,587	99,650	99,700	4,682
91,700	91,750	4,304	93,700	93,750	4,399	95,700	95,750	4,494	97,700	97,750	4,589	99,700	99,750	4,684
91,750	91,800	4,307	93,750	93,800	4,402	95,750	95,800	4,497	97,750	97,800	4,592	99,750	99,800	4,687
91,800	91,850	4,309	93,800	93,850	4,404	95,800	95,850	4,499	97,800	97,850	4,594	99,800	99,850	4,689
91,850	91,900	4,312	93,850	93,900	4,407	95,850	95,900	4,502	97,850	97,900	4,597	99,850	99,900	4,692
91,900	91,950	4,314	93,900	93,950	4,409	95,900	95,950	4,504	97,900	97,950	4,599	99,900	99,950	4,694
91,950	92,000	4,316	93,950	94,000	4,411	95,950	96,000	4,506	97,950	98,000	4,601	99,950	100,000	4,696

**Use the appropriate Maryland tax computation worksheet schedule (17A) below if your taxable net income is \$100,000 or more.**

Tax Rate Schedule I - Use if your filing status is Single, Married Filing Separately, or Dependent Taxpayer. Use the row in which your taxable net income appears.							
Taxable Net Income	(a)	(b)	(c)	(d)	(e)	(f)	Maryland Tax
If Line 20 of Form 502	Enter the amount from Line 20 of Form 502	Subtraction Amount	Subtract Column (b) from (a) and enter here	Multiplication Amount	Multiply (c) by (d) enter here	Addition Amount	Add (e) to (f). Enter result here and on Line 21 of Form 502
At least \$100,000 but not over \$125,000	\$	\$ 100,000.00	\$	x .0500	\$	\$ 4,697.50	\$
Over \$125,000 but not over \$150,000	\$	\$ 125,000.00	\$	x .0525	\$	\$ 5,947.50	\$
Over \$150,000 but not over \$250,000	\$	\$ 150,000.00	\$	x .0550	\$	\$ 7,260.00	\$
Over \$250,000	\$	\$ 250,000.00	\$	x .0575	\$	\$ 12,760.00	\$
Tax Rate Schedule II - Use if your filing status is Married Filing Joint, Head of Household, or Qualifying Surviving Spouse with Dependent Child. Use the row in which your taxable net income appears.							
Taxable Net Income	(a)	(b)	(c)	(d)	(e)	(f)	Maryland Tax
If Line 20 of Form 502	Enter the amount from Line 20 of Form 502	Subtraction Amount	Subtract Column (b) from (a) and enter here	Multiplication Amount	Multiply (c) by (d) enter here	Addition Amount	Add (e) to (f). Enter result here and on Line 21 of Form 502
At least \$100,000 but not over \$150,000	\$	\$ 3,000.00	\$	x .0475	\$	\$ 90.00	\$
Over \$150,000 but not over \$175,000	\$	\$ 150,000.00	\$	x .0500	\$	\$ 7,072.50	\$
Over \$175,000 but not over \$225,000	\$	\$ 175,000.00	\$	x .0525	\$	\$ 8,322.50	\$
Over \$225,000 but not over \$300,000	\$	\$ 225,000.00	\$	x .0550	\$	\$ 10,947.50	\$
Over \$300,000	\$	\$ 300,000.00	\$	x .0575	\$	\$ 15,072.50	\$

## 2023 Anne Arundel County

**INSTRUCTIONS:**

1. Find the income range that applies to the taxable net income you reported on line 20 of your Form 502.
2. Find the Anne Arundel income tax corresponding to your income range.
3. Enter the tax amount on line 28 of Form 502.
4. This table only applies for Anne Arundel income Tax.
5. If your taxable income is \$100,000 or more, use the Anne Arundel income tax Tax Computation Worksheet Schedules (19D) at the end of the tax table.

If your taxable net income is . . .		Anne Arundel County tax is . . .	If your taxable net income is . . .		Anne Arundel County tax is . . .	If your taxable net income is . . .		Anne Arundel County tax is . . .	If your taxable net income is . . .		Anne Arundel County tax is . . .	If your taxable net income is . . .		Anne Arundel County tax is . . .
At least	But less than													
\$ 0	\$ 50	\$ 1	<b>3,000</b>			<b>6,000</b>			<b>9,000</b>			<b>12,000</b>		
50	75	2	3,000	3,050	82	6,000	6,050	163	9,000	9,050	244	12,000	12,050	325
75	100	2	3,050	3,100	83	6,050	6,100	164	9,050	9,100	245	12,050	12,100	326
100	150	3	3,100	3,150	84	6,100	6,150	165	9,100	9,150	246	12,100	12,150	327
150	200	5	3,150	3,200	86	6,150	6,200	167	9,150	9,200	248	12,150	12,200	329
200	250	6	3,200	3,250	87	6,200	6,250	168	9,200	9,250	249	12,200	12,250	330
250	300	7	3,250	3,300	88	6,250	6,300	169	9,250	9,300	250	12,250	12,300	331
300	350	9	3,300	3,350	90	6,300	6,350	171	9,300	9,350	252	12,300	12,350	333
350	400	10	3,350	3,400	91	6,350	6,400	172	9,350	9,400	253	12,350	12,400	334
400	450	11	3,400	3,450	92	6,400	6,450	173	9,400	9,450	254	12,400	12,450	335
450	500	13	3,450	3,500	94	6,450	6,500	175	9,450	9,500	256	12,450	12,500	337
500	550	14	3,500	3,550	95	6,500	6,550	176	9,500	9,550	257	12,500	12,550	338
550	600	16	3,550	3,600	97	6,550	6,600	178	9,550	9,600	259	12,550	12,600	340
600	650	17	3,600	3,650	98	6,600	6,650	179	9,600	9,650	260	12,600	12,650	341
650	700	18	3,650	3,700	99	6,650	6,700	180	9,650	9,700	261	12,650	12,700	342
700	750	20	3,700	3,750	101	6,700	6,750	182	9,700	9,750	263	12,700	12,750	344
750	800	21	3,750	3,800	102	6,750	6,800	183	9,750	9,800	264	12,750	12,800	345
800	850	22	3,800	3,850	103	6,800	6,850	184	9,800	9,850	265	12,800	12,850	346
850	900	24	3,850	3,900	105	6,850	6,900	186	9,850	9,900	267	12,850	12,900	348
900	950	25	3,900	3,950	106	6,900	6,950	187	9,900	9,950	268	12,900	12,950	349
950	1,000	26	3,950	4,000	107	6,950	7,000	188	9,950	10,000	269	12,950	13,000	350
<b>1,000</b>			<b>4,000</b>			<b>7,000</b>			<b>10,000</b>			<b>13,000</b>		
1,000	1,050	28	4,000	4,050	109	7,000	7,050	190	10,000	10,050	271	13,000	13,050	352
1,050	1,100	29	4,050	4,100	110	7,050	7,100	191	10,050	10,100	272	13,050	13,100	353
1,100	1,150	30	4,100	4,150	111	7,100	7,150	192	10,100	10,150	273	13,100	13,150	354
1,150	1,200	32	4,150	4,200	113	7,150	7,200	194	10,150	10,200	275	13,150	13,200	356
1,200	1,250	33	4,200	4,250	114	7,200	7,250	195	10,200	10,250	276	13,200	13,250	357
1,250	1,300	34	4,250	4,300	115	7,250	7,300	196	10,250	10,300	277	13,250	13,300	358
1,300	1,350	36	4,300	4,350	117	7,300	7,350	198	10,300	10,350	279	13,300	13,350	360
1,350	1,400	37	4,350	4,400	118	7,350	7,400	199	10,350	10,400	280	13,350	13,400	361
1,400	1,450	38	4,400	4,450	119	7,400	7,450	200	10,400	10,450	281	13,400	13,450	362
1,450	1,500	40	4,450	4,500	121	7,450	7,500	202	10,450	10,500	283	13,450	13,500	364
1,500	1,550	41	4,500	4,550	122	7,500	7,550	203	10,500	10,550	284	13,500	13,550	365
1,550	1,600	43	4,550	4,600	124	7,550	7,600	205	10,550	10,600	286	13,550	13,600	367
1,600	1,650	44	4,600	4,650	125	7,600	7,650	206	10,600	10,650	287	13,600	13,650	368
1,650	1,700	45	4,650	4,700	126	7,650	7,700	207	10,650	10,700	288	13,650	13,700	369
1,700	1,750	47	4,700	4,750	128	7,700	7,750	209	10,700	10,750	290	13,700	13,750	371
1,750	1,800	48	4,750	4,800	129	7,750	7,800	210	10,750	10,800	291	13,750	13,800	372
1,800	1,850	49	4,800	4,850	130	7,800	7,850	211	10,800	10,850	292	13,800	13,850	373
1,850	1,900	51	4,850	4,900	132	7,850	7,900	213	10,850	10,900	294	13,850	13,900	375
1,900	1,950	52	4,900	4,950	133	7,900	7,950	214	10,900	10,950	295	13,900	13,950	376
1,950	2,000	53	4,950	5,000	134	7,950	8,000	215	10,950	11,000	296	13,950	14,000	377
<b>2,000</b>			<b>5,000</b>			<b>8,000</b>			<b>11,000</b>			<b>14,000</b>		
2,000	2,050	55	5,000	5,050	136	8,000	8,050	217	11,000	11,050	298	14,000	14,050	379
2,050	2,100	56	5,050	5,100	137	8,050	8,100	218	11,050	11,100	299	14,050	14,100	380
2,100	2,150	57	5,100	5,150	138	8,100	8,150	219	11,100	11,150	300	14,100	14,150	381
2,150	2,200	59	5,150	5,200	140	8,150	8,200	221	11,150	11,200	302	14,150	14,200	383
2,200	2,250	60	5,200	5,250	141	8,200	8,250	222	11,200	11,250	303	14,200	14,250	384
2,250	2,300	61	5,250	5,300	142	8,250	8,300	223	11,250	11,300	304	14,250	14,300	385
2,300	2,350	63	5,300	5,350	144	8,300	8,350	225	11,300	11,350	306	14,300	14,350	387
2,350	2,400	64	5,350	5,400	145	8,350	8,400	226	11,350	11,400	307	14,350	14,400	388
2,400	2,450	65	5,400	5,450	146	8,400	8,450	227	11,400	11,450	308	14,400	14,450	389
2,450	2,500	67	5,450	5,500	148	8,450	8,500	229	11,450	11,500	310	14,450	14,500	391
2,500	2,550	68	5,500	5,550	149	8,500	8,550	230	11,500	11,550	311	14,500	14,550	392
2,550	2,600	70	5,550	5,600	151	8,550	8,600	232	11,550	11,600	313	14,550	14,600	394
2,600	2,650	71	5,600	5,650	152	8,600	8,650	233	11,600	11,650	314	14,600	14,650	395
2,650	2,700	72	5,650	5,700	153	8,650	8,700	234	11,650	11,700	315	14,650	14,700	396
2,700	2,750	74	5,700	5,750	155	8,700	8,750	236	11,700	11,750	317	14,700	14,750	398
2,750	2,800	75	5,750	5,800	156	8,750	8,800	237	11,750	11,800	318	14,750	14,800	399
2,800	2,850	76	5,800	5,850	157	8,800	8,850	238	11,800	11,850	319	14,800	14,850	400
2,850	2,900	78	5,850	5,900	159	8,850	8,900	240	11,850	11,900	321	14,850	14,900	402
2,900	2,950	79	5,900	5,950	160	8,900	8,950	241	11,900	11,950	322	14,900	14,950	403
2,950	3,000	80	5,950	6,000	161	8,950	9,000	242	11,950	12,000	323	14,950	15,000	404

## 2023 Anne Arundel County

If your taxable net income is . . .		Anne Arundel County tax is . . .	If your taxable net income is . . .		Anne Arundel County tax is . . .	If your taxable net income is . . .		Anne Arundel County tax is . . .	If your taxable net income is . . .		Anne Arundel County tax is . . .	If your taxable net income is . . .		Anne Arundel County tax is . . .
At least	But less than													
<b>15,000</b>			<b>18,000</b>			<b>21,000</b>			<b>24,000</b>			<b>27,000</b>		
15,000	15,050	406	18,000	18,050	487	21,000	21,050	568	24,000	24,050	649	27,000	27,050	730
15,050	15,100	407	18,050	18,100	488	21,050	21,100	569	24,050	24,100	650	27,050	27,100	731
15,100	15,150	408	18,100	18,150	489	21,100	21,150	570	24,100	24,150	651	27,100	27,150	732
15,150	15,200	410	18,150	18,200	491	21,150	21,200	572	24,150	24,200	653	27,150	27,200	734
15,200	15,250	411	18,200	18,250	492	21,200	21,250	573	24,200	24,250	654	27,200	27,250	735
15,250	15,300	412	18,250	18,300	493	21,250	21,300	574	24,250	24,300	655	27,250	27,300	736
15,300	15,350	414	18,300	18,350	495	21,300	21,350	576	24,300	24,350	657	27,300	27,350	738
15,350	15,400	415	18,350	18,400	496	21,350	21,400	577	24,350	24,400	658	27,350	27,400	739
15,400	15,450	416	18,400	18,450	497	21,400	21,450	578	24,400	24,450	659	27,400	27,450	740
15,450	15,500	418	18,450	18,500	499	21,450	21,500	580	24,450	24,500	661	27,450	27,500	742
15,500	15,550	419	18,500	18,550	500	21,500	21,550	581	24,500	24,550	662	27,500	27,550	743
15,550	15,600	421	18,550	18,600	502	21,550	21,600	583	24,550	24,600	664	27,550	27,600	745
15,600	15,650	422	18,600	18,650	503	21,600	21,650	584	24,600	24,650	665	27,600	27,650	746
15,650	15,700	423	18,650	18,700	504	21,650	21,700	585	24,650	24,700	666	27,650	27,700	747
15,700	15,750	425	18,700	18,750	506	21,700	21,750	587	24,700	24,750	668	27,700	27,750	749
15,750	15,800	426	18,750	18,800	507	21,750	21,800	588	24,750	24,800	669	27,750	27,800	750
15,800	15,850	427	18,800	18,850	508	21,800	21,850	589	24,800	24,850	670	27,800	27,850	751
15,850	15,900	429	18,850	18,900	510	21,850	21,900	591	24,850	24,900	672	27,850	27,900	753
15,900	15,950	430	18,900	18,950	511	21,900	21,950	592	24,900	24,950	673	27,900	27,950	754
15,950	16,000	431	18,950	19,000	512	21,950	22,000	593	24,950	25,000	674	27,950	28,000	755
<b>16,000</b>			<b>19,000</b>			<b>22,000</b>			<b>25,000</b>			<b>28,000</b>		
16,000	16,050	433	19,000	19,050	514	22,000	22,050	595	25,000	25,050	676	28,000	28,050	757
16,050	16,100	434	19,050	19,100	515	22,050	22,100	596	25,050	25,100	677	28,050	28,100	758
16,100	16,150	435	19,100	19,150	516	22,100	22,150	597	25,100	25,150	678	28,100	28,150	759
16,150	16,200	437	19,150	19,200	518	22,150	22,200	599	25,150	25,200	680	28,150	28,200	761
16,200	16,250	438	19,200	19,250	519	22,200	22,250	600	25,200	25,250	681	28,200	28,250	762
16,250	16,300	439	19,250	19,300	520	22,250	22,300	601	25,250	25,300	682	28,250	28,300	763
16,300	16,350	441	19,300	19,350	522	22,300	22,350	603	25,300	25,350	684	28,300	28,350	765
16,350	16,400	442	19,350	19,400	523	22,350	22,400	604	25,350	25,400	685	28,350	28,400	766
16,400	16,450	443	19,400	19,450	524	22,400	22,450	605	25,400	25,450	686	28,400	28,450	767
16,450	16,500	445	19,450	19,500	526	22,450	22,500	607	25,450	25,500	688	28,450	28,500	769
16,500	16,550	446	19,500	19,550	527	22,500	22,550	608	25,500	25,550	689	28,500	28,550	770
16,550	16,600	448	19,550	19,600	529	22,550	22,600	610	25,550	25,600	691	28,550	28,600	772
16,600	16,650	449	19,600	19,650	530	22,600	22,650	611	25,600	25,650	692	28,600	28,650	773
16,650	16,700	450	19,650	19,700	531	22,650	22,700	612	25,650	25,700	693	28,650	28,700	774
16,700	16,750	452	19,700	19,750	533	22,700	22,750	614	25,700	25,750	695	28,700	28,750	776
16,750	16,800	453	19,750	19,800	534	22,750	22,800	615	25,750	25,800	696	28,750	28,800	777
16,800	16,850	454	19,800	19,850	535	22,800	22,850	616	25,800	25,850	697	28,800	28,850	778
16,850	16,900	456	19,850	19,900	537	22,850	22,900	618	25,850	25,900	699	28,850	28,900	780
16,900	16,950	457	19,900	19,950	538	22,900	22,950	619	25,900	25,950	700	28,900	28,950	781
16,950	17,000	458	19,950	20,000	539	22,950	23,000	620	25,950	26,000	701	28,950	29,000	782
<b>17,000</b>			<b>20,000</b>			<b>23,000</b>			<b>26,000</b>			<b>29,000</b>		
17,000	17,050	460	20,000	20,050	541	23,000	23,050	622	26,000	26,050	703	29,000	29,050	784
17,050	17,100	461	20,050	20,100	542	23,050	23,100	623	26,050	26,100	704	29,050	29,100	785
17,100	17,150	462	20,100	20,150	543	23,100	23,150	624	26,100	26,150	705	29,100	29,150	786
17,150	17,200	464	20,150	20,200	545	23,150	23,200	626	26,150	26,200	707	29,150	29,200	788
17,200	17,250	465	20,200	20,250	546	23,200	23,250	627	26,200	26,250	708	29,200	29,250	789
17,250	17,300	466	20,250	20,300	547	23,250	23,300	628	26,250	26,300	709	29,250	29,300	790
17,300	17,350	468	20,300	20,350	549	23,300	23,350	630	26,300	26,350	711	29,300	29,350	792
17,350	17,400	469	20,350	20,400	550	23,350	23,400	631	26,350	26,400	712	29,350	29,400	793
17,400	17,450	470	20,400	20,450	551	23,400	23,450	632	26,400	26,450	713	29,400	29,450	794
17,450	17,500	472	20,450	20,500	553	23,450	23,500	634	26,450	26,500	715	29,450	29,500	796
17,500	17,550	473	20,500	20,550	554	23,500	23,550	635	26,500	26,550	716	29,500	29,550	797
17,550	17,600	475	20,550	20,600	556	23,550	23,600	637	26,550	26,600	718	29,550	29,600	799
17,600	17,650	476	20,600	20,650	557	23,600	23,650	638	26,600	26,650	719	29,600	29,650	800
17,650	17,700	477	20,650	20,700	558	23,650	23,700	639	26,650	26,700	720	29,650	29,700	801
17,700	17,750	479	20,700	20,750	560	23,700	23,750	641	26,700	26,750	722	29,700	29,750	803
17,750	17,800	480	20,750	20,800	561	23,750	23,800	642	26,750	26,800	723	29,750	29,800	804
17,800	17,850	481	20,800	20,850	562	23,800	23,850	643	26,800	26,850	724	29,800	29,850	805
17,850	17,900	483	20,850	20,900	564	23,850	23,900	645	26,850	26,900	726	29,850	29,900	807
17,900	17,950	484	20,900	20,950	565	23,900	23,950	646	26,900	26,950	727	29,900	29,950	808
17,950	18,000	485	20,950	21,000	566	23,950	24,000	647	26,950	27,000	728	29,950	30,000	809

## 2023 Anne Arundel County

If your taxable net income is . . .		Anne Arundel County tax is . . .	If your taxable net income is . . .		Anne Arundel County tax is . . .	If your taxable net income is . . .		Anne Arundel County tax is . . .	If your taxable net income is . . .		Anne Arundel County tax is . . .	If your taxable net income is . . .		Anne Arundel County tax is . . .
At least	But less than													
<b>30,000</b>			<b>33,000</b>			<b>36,000</b>			<b>39,000</b>			<b>42,000</b>		
30,000	30,050	811	33,000	33,050	892	36,000	36,050	973	39,000	39,050	1,054	42,000	42,050	1,135
30,050	30,100	812	33,050	33,100	893	36,050	36,100	974	39,050	39,100	1,055	42,050	42,100	1,136
30,100	30,150	813	33,100	33,150	894	36,100	36,150	975	39,100	39,150	1,056	42,100	42,150	1,137
30,150	30,200	815	33,150	33,200	896	36,150	36,200	977	39,150	39,200	1,058	42,150	42,200	1,139
30,200	30,250	816	33,200	33,250	897	36,200	36,250	978	39,200	39,250	1,059	42,200	42,250	1,140
30,250	30,300	817	33,250	33,300	898	36,250	36,300	979	39,250	39,300	1,060	42,250	42,300	1,141
30,300	30,350	819	33,300	33,350	900	36,300	36,350	981	39,300	39,350	1,062	42,300	42,350	1,143
30,350	30,400	820	33,350	33,400	901	36,350	36,400	982	39,350	39,400	1,063	42,350	42,400	1,144
30,400	30,450	821	33,400	33,450	902	36,400	36,450	983	39,400	39,450	1,064	42,400	42,450	1,145
30,450	30,500	823	33,450	33,500	904	36,450	36,500	985	39,450	39,500	1,066	42,450	42,500	1,147
30,500	30,550	824	33,500	33,550	905	36,500	36,550	986	39,500	39,550	1,067	42,500	42,550	1,148
30,550	30,600	826	33,550	33,600	907	36,550	36,600	988	39,550	39,600	1,069	42,550	42,600	1,150
30,600	30,650	827	33,600	33,650	908	36,600	36,650	989	39,600	39,650	1,070	42,600	42,650	1,151
30,650	30,700	828	33,650	33,700	909	36,650	36,700	990	39,650	39,700	1,071	42,650	42,700	1,152
30,700	30,750	830	33,700	33,750	911	36,700	36,750	992	39,700	39,750	1,073	42,700	42,750	1,154
30,750	30,800	831	33,750	33,800	912	36,750	36,800	993	39,750	39,800	1,074	42,750	42,800	1,155
30,800	30,850	832	33,800	33,850	913	36,800	36,850	994	39,800	39,850	1,075	42,800	42,850	1,156
30,850	30,900	834	33,850	33,900	915	36,850	36,900	996	39,850	39,900	1,077	42,850	42,900	1,158
30,900	30,950	835	33,900	33,950	916	36,900	36,950	997	39,900	39,950	1,078	42,900	42,950	1,159
30,950	31,000	836	33,950	34,000	917	36,950	37,000	998	39,950	40,000	1,079	42,950	43,000	1,160
<b>31,000</b>			<b>34,000</b>			<b>37,000</b>			<b>40,000</b>			<b>43,000</b>		
31,000	31,050	838	34,000	34,050	919	37,000	37,050	1,000	40,000	40,050	1,081	43,000	43,050	1,162
31,050	31,100	839	34,050	34,100	920	37,050	37,100	1,001	40,050	40,100	1,082	43,050	43,100	1,163
31,100	31,150	840	34,100	34,150	921	37,100	37,150	1,002	40,100	40,150	1,083	43,100	43,150	1,164
31,150	31,200	842	34,150	34,200	923	37,150	37,200	1,004	40,150	40,200	1,085	43,150	43,200	1,166
31,200	31,250	843	34,200	34,250	924	37,200	37,250	1,005	40,200	40,250	1,086	43,200	43,250	1,167
31,250	31,300	844	34,250	34,300	925	37,250	37,300	1,006	40,250	40,300	1,087	43,250	43,300	1,168
31,300	31,350	846	34,300	34,350	927	37,300	37,350	1,008	40,300	40,350	1,089	43,300	43,350	1,170
31,350	31,400	847	34,350	34,400	928	37,350	37,400	1,009	40,350	40,400	1,090	43,350	43,400	1,171
31,400	31,450	848	34,400	34,450	929	37,400	37,450	1,010	40,400	40,450	1,091	43,400	43,450	1,172
31,450	31,500	850	34,450	34,500	931	37,450	37,500	1,012	40,450	40,500	1,093	43,450	43,500	1,174
31,500	31,550	851	34,500	34,550	932	37,500	37,550	1,013	40,500	40,550	1,094	43,500	43,550	1,175
31,550	31,600	853	34,550	34,600	934	37,550	37,600	1,015	40,550	40,600	1,096	43,550	43,600	1,177
31,600	31,650	854	34,600	34,650	935	37,600	37,650	1,016	40,600	40,650	1,097	43,600	43,650	1,178
31,650	31,700	855	34,650	34,700	936	37,650	37,700	1,017	40,650	40,700	1,098	43,650	43,700	1,179
31,700	31,750	857	34,700	34,750	938	37,700	37,750	1,019	40,700	40,750	1,100	43,700	43,750	1,181
31,750	31,800	858	34,750	34,800	939	37,750	37,800	1,020	40,750	40,800	1,101	43,750	43,800	1,182
31,800	31,850	859	34,800	34,850	940	37,800	37,850	1,021	40,800	40,850	1,102	43,800	43,850	1,183
31,850	31,900	861	34,850	34,900	942	37,850	37,900	1,023	40,850	40,900	1,104	43,850	43,900	1,185
31,900	31,950	862	34,900	34,950	943	37,900	37,950	1,024	40,900	40,950	1,105	43,900	43,950	1,186
31,950	32,000	863	34,950	35,000	944	37,950	38,000	1,025	40,950	41,000	1,106	43,950	44,000	1,187
<b>32,000</b>			<b>35,000</b>			<b>38,000</b>			<b>41,000</b>			<b>44,000</b>		
32,000	32,050	865	35,000	35,050	946	38,000	38,050	1,027	41,000	41,050	1,108	44,000	44,050	1,189
32,050	32,100	866	35,050	35,100	947	38,050	38,100	1,028	41,050	41,100	1,109	44,050	44,100	1,190
32,100	32,150	867	35,100	35,150	948	38,100	38,150	1,029	41,100	41,150	1,110	44,100	44,150	1,191
32,150	32,200	869	35,150	35,200	950	38,150	38,200	1,031	41,150	41,200	1,112	44,150	44,200	1,193
32,200	32,250	870	35,200	35,250	951	38,200	38,250	1,032	41,200	41,250	1,113	44,200	44,250	1,194
32,250	32,300	871	35,250	35,300	952	38,250	38,300	1,033	41,250	41,300	1,114	44,250	44,300	1,195
32,300	32,350	873	35,300	35,350	954	38,300	38,350	1,035	41,300	41,350	1,116	44,300	44,350	1,197
32,350	32,400	874	35,350	35,400	955	38,350	38,400	1,036	41,350	41,400	1,117	44,350	44,400	1,198
32,400	32,450	875	35,400	35,450	956	38,400	38,450	1,037	41,400	41,450	1,118	44,400	44,450	1,199
32,450	32,500	877	35,450	35,500	958	38,450	38,500	1,039	41,450	41,500	1,120	44,450	44,500	1,201
32,500	32,550	878	35,500	35,550	959	38,500	38,550	1,040	41,500	41,550	1,121	44,500	44,550	1,202
32,550	32,600	880	35,550	35,600	961	38,550	38,600	1,042	41,550	41,600	1,123	44,550	44,600	1,204
32,600	32,650	881	35,600	35,650	962	38,600	38,650	1,043	41,600	41,650	1,124	44,600	44,650	1,205
32,650	32,700	882	35,650	35,700	963	38,650	38,700	1,044	41,650	41,700	1,125	44,650	44,700	1,206
32,700	32,750	884	35,700	35,750	965	38,700	38,750	1,046	41,700	41,750	1,127	44,700	44,750	1,208
32,750	32,800	885	35,750	35,800	966	38,750	38,800	1,047	41,750	41,800	1,128	44,750	44,800	1,209
32,800	32,850	886	35,800	35,850	967	38,800	38,850	1,048	41,800	41,850	1,129	44,800	44,850	1,210
32,850	32,900	888	35,850	35,900	969	38,850	38,900	1,050	41,850	41,900	1,131	44,850	44,900	1,212
32,900	32,950	889	35,900	35,950	970	38,900	38,950	1,051	41,900	41,950	1,132	44,900	44,950	1,213
32,950	33,000	890	35,950	36,000	971	38,950	39,000	1,052	41,950	42,000	1,133	44,950	45,000	1,214

## 2023 Anne Arundel County

If your taxable net income is . . .		Anne Arundel County tax is . . .	If your taxable net income is . . .		Anne Arundel County tax is . . .	If your taxable net income is . . .		Anne Arundel County tax is . . .	If your taxable net income is . . .		Anne Arundel County tax is . . .	If your taxable net income is . . .		Anne Arundel County tax is . . .
At least	But less than													
<b>45,000</b>			<b>48,000</b>			<b>51,000</b>			<b>54,000</b>			<b>57,000</b>		
45,000	45,050	1,216	48,000	48,050	1,297	51,000	51,050	1,379	54,000	54,050	1,463	57,000	57,050	1,547
45,050	45,100	1,217	48,050	48,100	1,298	51,050	51,100	1,380	54,050	54,100	1,465	57,050	57,100	1,549
45,100	45,150	1,218	48,100	48,150	1,299	51,100	51,150	1,382	54,100	54,150	1,466	57,100	57,150	1,550
45,150	45,200	1,220	48,150	48,200	1,301	51,150	51,200	1,383	54,150	54,200	1,467	57,150	57,200	1,552
45,200	45,250	1,221	48,200	48,250	1,302	51,200	51,250	1,384	54,200	54,250	1,469	57,200	57,250	1,553
45,250	45,300	1,222	48,250	48,300	1,303	51,250	51,300	1,386	54,250	54,300	1,470	57,250	57,300	1,554
45,300	45,350	1,224	48,300	48,350	1,305	51,300	51,350	1,387	54,300	54,350	1,472	57,300	57,350	1,556
45,350	45,400	1,225	48,350	48,400	1,306	51,350	51,400	1,389	54,350	54,400	1,473	57,350	57,400	1,557
45,400	45,450	1,226	48,400	48,450	1,307	51,400	51,450	1,390	54,400	54,450	1,474	57,400	57,450	1,559
45,450	45,500	1,228	48,450	48,500	1,309	51,450	51,500	1,391	54,450	54,500	1,476	57,450	57,500	1,560
45,500	45,550	1,229	48,500	48,550	1,310	51,500	51,550	1,393	54,500	54,550	1,477	57,500	57,550	1,561
45,550	45,600	1,231	48,550	48,600	1,312	51,550	51,600	1,394	54,550	54,600	1,479	57,550	57,600	1,563
45,600	45,650	1,232	48,600	48,650	1,313	51,600	51,650	1,396	54,600	54,650	1,480	57,600	57,650	1,564
45,650	45,700	1,233	48,650	48,700	1,314	51,650	51,700	1,397	54,650	54,700	1,481	57,650	57,700	1,566
45,700	45,750	1,235	48,700	48,750	1,316	51,700	51,750	1,398	54,700	54,750	1,483	57,700	57,750	1,567
45,750	45,800	1,236	48,750	48,800	1,317	51,750	51,800	1,400	54,750	54,800	1,484	57,750	57,800	1,568
45,800	45,850	1,237	48,800	48,850	1,318	51,800	51,850	1,401	54,800	54,850	1,486	57,800	57,850	1,570
45,850	45,900	1,239	48,850	48,900	1,320	51,850	51,900	1,403	54,850	54,900	1,487	57,850	57,900	1,571
45,900	45,950	1,240	48,900	48,950	1,321	51,900	51,950	1,404	54,900	54,950	1,488	57,900	57,950	1,573
45,950	46,000	1,241	48,950	49,000	1,322	51,950	52,000	1,405	54,950	55,000	1,490	57,950	58,000	1,574
<b>46,000</b>			<b>49,000</b>			<b>52,000</b>			<b>55,000</b>			<b>58,000</b>		
46,000	46,050	1,243	49,000	49,050	1,324	52,000	52,050	1,407	55,000	55,050	1,491	58,000	58,050	1,576
46,050	46,100	1,244	49,050	49,100	1,325	52,050	52,100	1,408	55,050	55,100	1,493	58,050	58,100	1,577
46,100	46,150	1,245	49,100	49,150	1,326	52,100	52,150	1,410	55,100	55,150	1,494	58,100	58,150	1,578
46,150	46,200	1,247	49,150	49,200	1,328	52,150	52,200	1,411	55,150	55,200	1,495	58,150	58,200	1,580
46,200	46,250	1,248	49,200	49,250	1,329	52,200	52,250	1,413	55,200	55,250	1,497	58,200	58,250	1,581
46,250	46,300	1,249	49,250	49,300	1,330	52,250	52,300	1,414	55,250	55,300	1,498	58,250	58,300	1,583
46,300	46,350	1,251	49,300	49,350	1,332	52,300	52,350	1,415	55,300	55,350	1,500	58,300	58,350	1,584
46,350	46,400	1,252	49,350	49,400	1,333	52,350	52,400	1,417	55,350	55,400	1,501	58,350	58,400	1,585
46,400	46,450	1,253	49,400	49,450	1,334	52,400	52,450	1,418	55,400	55,450	1,502	58,400	58,450	1,587
46,450	46,500	1,255	49,450	49,500	1,336	52,450	52,500	1,420	55,450	55,500	1,504	58,450	58,500	1,588
46,500	46,550	1,256	49,500	49,550	1,337	52,500	52,550	1,421	55,500	55,550	1,505	58,500	58,550	1,590
46,550	46,600	1,258	49,550	49,600	1,339	52,550	52,600	1,422	55,550	55,600	1,507	58,550	58,600	1,591
46,600	46,650	1,259	49,600	49,650	1,340	52,600	52,650	1,424	55,600	55,650	1,508	58,600	58,650	1,592
46,650	46,700	1,260	49,650	49,700	1,341	52,650	52,700	1,425	55,650	55,700	1,509	58,650	58,700	1,594
46,700	46,750	1,262	49,700	49,750	1,343	52,700	52,750	1,427	55,700	55,750	1,511	58,700	58,750	1,595
46,750	46,800	1,263	49,750	49,800	1,344	52,750	52,800	1,428	55,750	55,800	1,512	58,750	58,800	1,597
46,800	46,850	1,264	49,800	49,850	1,345	52,800	52,850	1,429	55,800	55,850	1,514	58,800	58,850	1,598
46,850	46,900	1,266	49,850	49,900	1,347	52,850	52,900	1,431	55,850	55,900	1,515	58,850	58,900	1,599
46,900	46,950	1,267	49,900	49,950	1,348	52,900	52,950	1,432	55,900	55,950	1,516	58,900	58,950	1,601
46,950	47,000	1,268	49,950	50,000	1,349	52,950	53,000	1,434	55,950	56,000	1,518	58,950	59,000	1,602
<b>47,000</b>			<b>50,000</b>			<b>53,000</b>			<b>56,000</b>			<b>59,000</b>		
47,000	47,050	1,270	50,000	50,050	1,351	53,000	53,050	1,435	56,000	56,050	1,519	59,000	59,050	1,604
47,050	47,100	1,271	50,050	50,100	1,352	53,050	53,100	1,436	56,050	56,100	1,521	59,050	59,100	1,605
47,100	47,150	1,272	50,100	50,150	1,354	53,100	53,150	1,438	56,100	56,150	1,522	59,100	59,150	1,606
47,150	47,200	1,274	50,150	50,200	1,355	53,150	53,200	1,439	56,150	56,200	1,524	59,150	59,200	1,608
47,200	47,250	1,275	50,200	50,250	1,356	53,200	53,250	1,441	56,200	56,250	1,525	59,200	59,250	1,609
47,250	47,300	1,276	50,250	50,300	1,358	53,250	53,300	1,442	56,250	56,300	1,526	59,250	59,300	1,611
47,300	47,350	1,278	50,300	50,350	1,359	53,300	53,350	1,443	56,300	56,350	1,528	59,300	59,350	1,612
47,350	47,400	1,279	50,350	50,400	1,361	53,350	53,400	1,445	56,350	56,400	1,529	59,350	59,400	1,613
47,400	47,450	1,280	50,400	50,450	1,362	53,400	53,450	1,446	56,400	56,450	1,531	59,400	59,450	1,615
47,450	47,500	1,282	50,450	50,500	1,363	53,450	53,500	1,448	56,450	56,500	1,532	59,450	59,500	1,616
47,500	47,550	1,283	50,500	50,550	1,365	53,500	53,550	1,449	56,500	56,550	1,533	59,500	59,550	1,618
47,550	47,600	1,285	50,550	50,600	1,366	53,550	53,600	1,450	56,550	56,600	1,535	59,550	59,600	1,619
47,600	47,650	1,286	50,600	50,650	1,368	53,600	53,650	1,452	56,600	56,650	1,536	59,600	59,650	1,620
47,650	47,700	1,287	50,650	50,700	1,369	53,650	53,700	1,453	56,650	56,700	1,538	59,650	59,700	1,622
47,700	47,750	1,289	50,700	50,750	1,370	53,700	53,750	1,455	56,700	56,750	1,539	59,700	59,750	1,623
47,750	47,800	1,290	50,750	50,800	1,372	53,750	53,800	1,456	56,750	56,800	1,540	59,750	59,800	1,625
47,800	47,850	1,291	50,800	50,850	1,373	53,800	53,850	1,457	56,800	56,850	1,542	59,800	59,850	1,626
47,850	47,900	1,293	50,850	50,900	1,375	53,850	53,900	1,459	56,850	56,900	1,543	59,850	59,900	1,627
47,900	47,950	1,294	50,900	50,950	1,376	53,900	53,950	1,460	56,900	56,950	1,545	59,900	59,950	1,629
47,950	48,000	1,295	50,950	51,000	1,377	53,950	54,000	1,462	56,950	57,000	1,546	59,950	60,000	1,630

## 2023 Anne Arundel County

If your taxable net income is . . .		Anne Arundel County tax is . . .	If your taxable net income is . . .		Anne Arundel County tax is . . .	If your taxable net income is . . .		Anne Arundel County tax is . . .	If your taxable net income is . . .		Anne Arundel County tax is . . .			
At least	But less than													
<b>60,000</b>			<b>63,000</b>			<b>66,000</b>			<b>69,000</b>			<b>72,000</b>		
60,000	60,050	1,632	63,000	63,050	1,716	66,000	66,050	1,800	69,000	69,050	1,885	72,000	72,050	1,969
60,050	60,100	1,633	63,050	63,100	1,717	66,050	66,100	1,802	69,050	69,100	1,886	72,050	72,100	1,970
60,100	60,150	1,635	63,100	63,150	1,719	66,100	66,150	1,803	69,100	69,150	1,887	72,100	72,150	1,972
60,150	60,200	1,636	63,150	63,200	1,720	66,150	66,200	1,805	69,150	69,200	1,889	72,150	72,200	1,973
60,200	60,250	1,637	63,200	63,250	1,722	66,200	66,250	1,806	69,200	69,250	1,890	72,200	72,250	1,975
60,250	60,300	1,639	63,250	63,300	1,723	66,250	66,300	1,807	69,250	69,300	1,892	72,250	72,300	1,976
60,300	60,350	1,640	63,300	63,350	1,724	66,300	66,350	1,809	69,300	69,350	1,893	72,300	72,350	1,977
60,350	60,400	1,642	63,350	63,400	1,726	66,350	66,400	1,810	69,350	69,400	1,894	72,350	72,400	1,979
60,400	60,450	1,643	63,400	63,450	1,727	66,400	66,450	1,812	69,400	69,450	1,896	72,400	72,450	1,980
60,450	60,500	1,644	63,450	63,500	1,729	66,450	66,500	1,813	69,450	69,500	1,897	72,450	72,500	1,982
60,500	60,550	1,646	63,500	63,550	1,730	66,500	66,550	1,814	69,500	69,550	1,899	72,500	72,550	1,983
60,550	60,600	1,647	63,550	63,600	1,731	66,550	66,600	1,816	69,550	69,600	1,900	72,550	72,600	1,984
60,600	60,650	1,649	63,600	63,650	1,733	66,600	66,650	1,817	69,600	69,650	1,901	72,600	72,650	1,986
60,650	60,700	1,650	63,650	63,700	1,734	66,650	66,700	1,819	69,650	69,700	1,903	72,650	72,700	1,987
60,700	60,750	1,651	63,700	63,750	1,736	66,700	66,750	1,820	69,700	69,750	1,904	72,700	72,750	1,989
60,750	60,800	1,653	63,750	63,800	1,737	66,750	66,800	1,821	69,750	69,800	1,906	72,750	72,800	1,990
60,800	60,850	1,654	63,800	63,850	1,738	66,800	66,850	1,823	69,800	69,850	1,907	72,800	72,850	1,991
60,850	60,900	1,656	63,850	63,900	1,740	66,850	66,900	1,824	69,850	69,900	1,908	72,850	72,900	1,993
60,900	60,950	1,657	63,900	63,950	1,741	66,900	66,950	1,826	69,900	69,950	1,910	72,900	72,950	1,994
60,950	61,000	1,658	63,950	64,000	1,743	66,950	67,000	1,827	69,950	70,000	1,911	72,950	73,000	1,996
<b>61,000</b>			<b>64,000</b>			<b>67,000</b>			<b>70,000</b>			<b>73,000</b>		
61,000	61,050	1,660	64,000	64,050	1,744	67,000	67,050	1,828	70,000	70,050	1,913	73,000	73,050	1,997
61,050	61,100	1,661	64,050	64,100	1,746	67,050	67,100	1,830	70,050	70,100	1,914	73,050	73,100	1,998
61,100	61,150	1,663	64,100	64,150	1,747	67,100	67,150	1,831	70,100	70,150	1,916	73,100	73,150	2,000
61,150	61,200	1,664	64,150	64,200	1,748	67,150	67,200	1,833	70,150	70,200	1,917	73,150	73,200	2,001
61,200	61,250	1,665	64,200	64,250	1,750	67,200	67,250	1,834	70,200	70,250	1,918	73,200	73,250	2,003
61,250	61,300	1,667	64,250	64,300	1,751	67,250	67,300	1,835	70,250	70,300	1,920	73,250	73,300	2,004
61,300	61,350	1,668	64,300	64,350	1,753	67,300	67,350	1,837	70,300	70,350	1,921	73,300	73,350	2,005
61,350	61,400	1,670	64,350	64,400	1,754	67,350	67,400	1,838	70,350	70,400	1,923	73,350	73,400	2,007
61,400	61,450	1,671	64,400	64,450	1,755	67,400	67,450	1,840	70,400	70,450	1,924	73,400	73,450	2,008
61,450	61,500	1,672	64,450	64,500	1,757	67,450	67,500	1,841	70,450	70,500	1,925	73,450	73,500	2,010
61,500	61,550	1,674	64,500	64,550	1,758	67,500	67,550	1,842	70,500	70,550	1,927	73,500	73,550	2,011
61,550	61,600	1,675	64,550	64,600	1,760	67,550	67,600	1,844	70,550	70,600	1,928	73,550	73,600	2,012
61,600	61,650	1,677	64,600	64,650	1,761	67,600	67,650	1,845	70,600	70,650	1,930	73,600	73,650	2,014
61,650	61,700	1,678	64,650	64,700	1,762	67,650	67,700	1,847	70,650	70,700	1,931	73,650	73,700	2,015
61,700	61,750	1,679	64,700	64,750	1,764	67,700	67,750	1,848	70,700	70,750	1,932	73,700	73,750	2,017
61,750	61,800	1,681	64,750	64,800	1,765	67,750	67,800	1,849	70,750	70,800	1,934	73,750	73,800	2,018
61,800	61,850	1,682	64,800	64,850	1,767	67,800	67,850	1,851	70,800	70,850	1,935	73,800	73,850	2,019
61,850	61,900	1,684	64,850	64,900	1,768	67,850	67,900	1,852	70,850	70,900	1,937	73,850	73,900	2,021
61,900	61,950	1,685	64,900	64,950	1,769	67,900	67,950	1,854	70,900	70,950	1,938	73,900	73,950	2,022
61,950	62,000	1,686	64,950	65,000	1,771	67,950	68,000	1,855	70,950	71,000	1,939	73,950	74,000	2,024
<b>62,000</b>			<b>65,000</b>			<b>68,000</b>			<b>71,000</b>			<b>74,000</b>		
62,000	62,050	1,688	65,000	65,050	1,772	68,000	68,050	1,857	71,000	71,050	1,941	74,000	74,050	2,025
62,050	62,100	1,689	65,050	65,100	1,774	68,050	68,100	1,858	71,050	71,100	1,942	74,050	74,100	2,027
62,100	62,150	1,691	65,100	65,150	1,775	68,100	68,150	1,859	71,100	71,150	1,944	74,100	74,150	2,028
62,150	62,200	1,692	65,150	65,200	1,776	68,150	68,200	1,861	71,150	71,200	1,945	74,150	74,200	2,029
62,200	62,250	1,694	65,200	65,250	1,778	68,200	68,250	1,862	71,200	71,250	1,946	74,200	74,250	2,031
62,250	62,300	1,695	65,250	65,300	1,779	68,250	68,300	1,864	71,250	71,300	1,948	74,250	74,300	2,032
62,300	62,350	1,696	65,300	65,350	1,781	68,300	68,350	1,865	71,300	71,350	1,949	74,300	74,350	2,034
62,350	62,400	1,698	65,350	65,400	1,782	68,350	68,400	1,866	71,350	71,400	1,951	74,350	74,400	2,035
62,400	62,450	1,699	65,400	65,450	1,783	68,400	68,450	1,868	71,400	71,450	1,952	74,400	74,450	2,036
62,450	62,500	1,701	65,450	65,500	1,785	68,450	68,500	1,869	71,450	71,500	1,953	74,450	74,500	2,038
62,500	62,550	1,702	65,500	65,550	1,786	68,500	68,550	1,871	71,500	71,550	1,955	74,500	74,550	2,039
62,550	62,600	1,703	65,550	65,600	1,788	68,550	68,600	1,872	71,550	71,600	1,956	74,550	74,600	2,041
62,600	62,650	1,705	65,600	65,650	1,789	68,600	68,650	1,873	71,600	71,650	1,958	74,600	74,650	2,042
62,650	62,700	1,706	65,650	65,700	1,790	68,650	68,700	1,875	71,650	71,700	1,959	74,650	74,700	2,043
62,700	62,750	1,708	65,700	65,750	1,792	68,700	68,750	1,876	71,700	71,750	1,960	74,700	74,750	2,045
62,750	62,800	1,709	65,750	65,800	1,793	68,750	68,800	1,878	71,750	71,800	1,962	74,750	74,800	2,046
62,800	62,850	1,710	65,800	65,850	1,795	68,800	68,850	1,879	71,800	71,850	1,963	74,800	74,850	2,048
62,850	62,900	1,712	65,850	65,900	1,796	68,850	68,900	1,880	71,850	71,900	1,965	74,850	74,900	2,049
62,900	62,950	1,713	65,900	65,950	1,797	68,900	68,950	1,882	71,900	71,950	1,966	74,900	74,950	2,050
62,950	63,000	1,715	65,950	66,000	1,799	68,950	69,000	1,883	71,950	72,000	1,967	74,950	75,000	2,052

## 2023 Anne Arundel County

If your taxable net income is . . .			If your taxable net income is . . .			If your taxable net income is . . .			If your taxable net income is . . .			If your taxable net income is . . .		
At least	But less than	Anne Arundel County tax is . . .	At least	But less than	Anne Arundel County tax is . . .	At least	But less than	Anne Arundel County tax is . . .	At least	But less than	Anne Arundel County tax is . . .	At least	But less than	Anne Arundel County tax is . . .
<b>75,000</b>			<b>78,000</b>			<b>81,000</b>			<b>84,000</b>			<b>87,000</b>		
75,000	75,050	2,053	78,000	78,050	2,138	81,000	81,050	2,222	84,000	84,050	2,306	87,000	87,050	2,390
75,050	75,100	2,055	78,050	78,100	2,139	81,050	81,100	2,223	84,050	84,100	2,308	87,050	87,100	2,392
75,100	75,150	2,056	78,100	78,150	2,140	81,100	81,150	2,225	84,100	84,150	2,309	87,100	87,150	2,393
75,150	75,200	2,057	78,150	78,200	2,142	81,150	81,200	2,226	84,150	84,200	2,310	87,150	87,200	2,395
75,200	75,250	2,059	78,200	78,250	2,143	81,200	81,250	2,227	84,200	84,250	2,312	87,200	87,250	2,396
75,250	75,300	2,060	78,250	78,300	2,145	81,250	81,300	2,229	84,250	84,300	2,313	87,250	87,300	2,397
75,300	75,350	2,062	78,300	78,350	2,146	81,300	81,350	2,230	84,300	84,350	2,315	87,300	87,350	2,399
75,350	75,400	2,063	78,350	78,400	2,147	81,350	81,400	2,232	84,350	84,400	2,316	87,350	87,400	2,400
75,400	75,450	2,064	78,400	78,450	2,149	81,400	81,450	2,233	84,400	84,450	2,317	87,400	87,450	2,402
75,450	75,500	2,066	78,450	78,500	2,150	81,450	81,500	2,234	84,450	84,500	2,319	87,450	87,500	2,403
75,500	75,550	2,067	78,500	78,550	2,152	81,500	81,550	2,236	84,500	84,550	2,320	87,500	87,550	2,404
75,550	75,600	2,069	78,550	78,600	2,153	81,550	81,600	2,237	84,550	84,600	2,322	87,550	87,600	2,406
75,600	75,650	2,070	78,600	78,650	2,154	81,600	81,650	2,239	84,600	84,650	2,323	87,600	87,650	2,407
75,650	75,700	2,071	78,650	78,700	2,156	81,650	81,700	2,240	84,650	84,700	2,324	87,650	87,700	2,409
75,700	75,750	2,073	78,700	78,750	2,157	81,700	81,750	2,241	84,700	84,750	2,326	87,700	87,750	2,410
75,750	75,800	2,074	78,750	78,800	2,159	81,750	81,800	2,243	84,750	84,800	2,327	87,750	87,800	2,411
75,800	75,850	2,076	78,800	78,850	2,160	81,800	81,850	2,244	84,800	84,850	2,329	87,800	87,850	2,413
75,850	75,900	2,077	78,850	78,900	2,161	81,850	81,900	2,246	84,850	84,900	2,330	87,850	87,900	2,414
75,900	75,950	2,078	78,900	78,950	2,163	81,900	81,950	2,247	84,900	84,950	2,331	87,900	87,950	2,416
75,950	76,000	2,080	78,950	79,000	2,164	81,950	82,000	2,248	84,950	85,000	2,333	87,950	88,000	2,417
<b>76,000</b>			<b>79,000</b>			<b>82,000</b>			<b>85,000</b>			<b>88,000</b>		
76,000	76,050	2,081	79,000	79,050	2,166	82,000	82,050	2,250	85,000	85,050	2,334	88,000	88,050	2,419
76,050	76,100	2,083	79,050	79,100	2,167	82,050	82,100	2,251	85,050	85,100	2,336	88,050	88,100	2,420
76,100	76,150	2,084	79,100	79,150	2,168	82,100	82,150	2,253	85,100	85,150	2,337	88,100	88,150	2,421
76,150	76,200	2,086	79,150	79,200	2,170	82,150	82,200	2,254	85,150	85,200	2,338	88,150	88,200	2,423
76,200	76,250	2,087	79,200	79,250	2,171	82,200	82,250	2,256	85,200	85,250	2,340	88,200	88,250	2,424
76,250	76,300	2,088	79,250	79,300	2,173	82,250	82,300	2,257	85,250	85,300	2,341	88,250	88,300	2,426
76,300	76,350	2,090	79,300	79,350	2,174	82,300	82,350	2,258	85,300	85,350	2,343	88,300	88,350	2,427
76,350	76,400	2,091	79,350	79,400	2,175	82,350	82,400	2,260	85,350	85,400	2,344	88,350	88,400	2,428
76,400	76,450	2,093	79,400	79,450	2,177	82,400	82,450	2,261	85,400	85,450	2,345	88,400	88,450	2,430
76,450	76,500	2,094	79,450	79,500	2,178	82,450	82,500	2,263	85,450	85,500	2,347	88,450	88,500	2,431
76,500	76,550	2,095	79,500	79,550	2,180	82,500	82,550	2,264	85,500	85,550	2,348	88,500	88,550	2,433
76,550	76,600	2,097	79,550	79,600	2,181	82,550	82,600	2,265	85,550	85,600	2,350	88,550	88,600	2,434
76,600	76,650	2,098	79,600	79,650	2,182	82,600	82,650	2,267	85,600	85,650	2,351	88,600	88,650	2,435
76,650	76,700	2,100	79,650	79,700	2,184	82,650	82,700	2,268	85,650	85,700	2,352	88,650	88,700	2,437
76,700	76,750	2,101	79,700	79,750	2,185	82,700	82,750	2,270	85,700	85,750	2,354	88,700	88,750	2,438
76,750	76,800	2,102	79,750	79,800	2,187	82,750	82,800	2,271	85,750	85,800	2,355	88,750	88,800	2,440
76,800	76,850	2,104	79,800	79,850	2,188	82,800	82,850	2,272	85,800	85,850	2,357	88,800	88,850	2,441
76,850	76,900	2,105	79,850	79,900	2,189	82,850	82,900	2,274	85,850	85,900	2,358	88,850	88,900	2,442
76,900	76,950	2,107	79,900	79,950	2,191	82,900	82,950	2,275	85,900	85,950	2,359	88,900	88,950	2,444
76,950	77,000	2,108	79,950	80,000	2,192	82,950	83,000	2,277	85,950	86,000	2,361	88,950	89,000	2,445
<b>77,000</b>			<b>80,000</b>			<b>83,000</b>			<b>86,000</b>			<b>89,000</b>		
77,000	77,050	2,109	80,000	80,050	2,194	83,000	83,050	2,278	86,000	86,050	2,362	89,000	89,050	2,447
77,050	77,100	2,111	80,050	80,100	2,195	83,050	83,100	2,279	86,050	86,100	2,364	89,050	89,100	2,448
77,100	77,150	2,112	80,100	80,150	2,197	83,100	83,150	2,281	86,100	86,150	2,365	89,100	89,150	2,449
77,150	77,200	2,114	80,150	80,200	2,198	83,150	83,200	2,282	86,150	86,200	2,367	89,150	89,200	2,451
77,200	77,250	2,115	80,200	80,250	2,199	83,200	83,250	2,284	86,200	86,250	2,368	89,200	89,250	2,452
77,250	77,300	2,116	80,250	80,300	2,201	83,250	83,300	2,285	86,250	86,300	2,369	89,250	89,300	2,454
77,300	77,350	2,118	80,300	80,350	2,202	83,300	83,350	2,286	86,300	86,350	2,371	89,300	89,350	2,455
77,350	77,400	2,119	80,350	80,400	2,204	83,350	83,400	2,288	86,350	86,400	2,372	89,350	89,400	2,456
77,400	77,450	2,121	80,400	80,450	2,205	83,400	83,450	2,289	86,400	86,450	2,374	89,400	89,450	2,458
77,450	77,500	2,122	80,450	80,500	2,206	83,450	83,500	2,291	86,450	86,500	2,375	89,450	89,500	2,459
77,500	77,550	2,123	80,500	80,550	2,208	83,500	83,550	2,292	86,500	86,550	2,376	89,500	89,550	2,461
77,550	77,600	2,125	80,550	80,600	2,209	83,550	83,600	2,293	86,550	86,600	2,378	89,550	89,600	2,462
77,600	77,650	2,126	80,600	80,650	2,211	83,600	83,650	2,295	86,600	86,650	2,379	89,600	89,650	2,463
77,650	77,700	2,128	80,650	80,700	2,212	83,650	83,700	2,296	86,650	86,700	2,381	89,650	89,700	2,465
77,700	77,750	2,129	80,700	80,750	2,213	83,700	83,750	2,298	86,700	86,750	2,382	89,700	89,750	2,466
77,750	77,800	2,130	80,750	80,800	2,215	83,750	83,800	2,299	86,750	86,800	2,383	89,750	89,800	2,468
77,800	77,850	2,132	80,800	80,850	2,216	83,800	83,850	2,300	86,800	86,850	2,385	89,800	89,850	2,469
77,850	77,900	2,133	80,850	80,900	2,218	83,850	83,900	2,302	86,850	86,900	2,386	89,850	89,900	2,470
77,900	77,950	2,135	80,900	80,950	2,219	83,900	83,950	2,303	86,900	86,950	2,388	89,900	89,950	2,472
77,950	78,000	2,136	80,950	81,000	2,220	83,950	84,000	2,305	86,950	87,000	2,389	89,950	90,000	2,473

## 2023 Anne Arundel County

If your taxable net income is . . .			If your taxable net income is . . .			If your taxable net income is . . .			If your taxable net income is . . .			If your taxable net income is . . .		
At least	But less than	Anne Arundel County tax is . . .	At least	But less than	Anne Arundel County tax is . . .	At least	But less than	Anne Arundel County tax is . . .	At least	But less than	Anne Arundel County tax is . . .	At least	But less than	Anne Arundel County tax is . . .
<b>90,000</b>			<b>92,000</b>			<b>94,000</b>			<b>96,000</b>			<b>98,000</b>		
90,000	90,050	2,475	92,000	92,050	2,531	94,000	94,050	2,587	96,000	96,050	2,643	98,000	98,050	2,700
90,050	90,100	2,476	92,050	92,100	2,532	94,050	94,100	2,589	96,050	96,100	2,645	98,050	98,100	2,701
90,100	90,150	2,478	92,100	92,150	2,534	94,100	94,150	2,590	96,100	96,150	2,646	98,100	98,150	2,702
90,150	90,200	2,479	92,150	92,200	2,535	94,150	94,200	2,591	96,150	96,200	2,648	98,150	98,200	2,704
90,200	90,250	2,480	92,200	92,250	2,537	94,200	94,250	2,593	96,200	96,250	2,649	98,200	98,250	2,705
90,250	90,300	2,482	92,250	92,300	2,538	94,250	94,300	2,594	96,250	96,300	2,650	98,250	98,300	2,707
90,300	90,350	2,483	92,300	92,350	2,539	94,300	94,350	2,596	96,300	96,350	2,652	98,300	98,350	2,708
90,350	90,400	2,485	92,350	92,400	2,541	94,350	94,400	2,597	96,350	96,400	2,653	98,350	98,400	2,709
90,400	90,450	2,486	92,400	92,450	2,542	94,400	94,450	2,598	96,400	96,450	2,655	98,400	98,450	2,711
90,450	90,500	2,487	92,450	92,500	2,544	94,450	94,500	2,600	96,450	96,500	2,656	98,450	98,500	2,712
90,500	90,550	2,489	92,500	92,550	2,545	94,500	94,550	2,601	96,500	96,550	2,657	98,500	98,550	2,714
90,550	90,600	2,490	92,550	92,600	2,546	94,550	94,600	2,603	96,550	96,600	2,659	98,550	98,600	2,715
90,600	90,650	2,492	92,600	92,650	2,548	94,600	94,650	2,604	96,600	96,650	2,660	98,600	98,650	2,716
90,650	90,700	2,493	92,650	92,700	2,549	94,650	94,700	2,605	96,650	96,700	2,662	98,650	98,700	2,718
90,700	90,750	2,494	92,700	92,750	2,551	94,700	94,750	2,607	96,700	96,750	2,663	98,700	98,750	2,719
90,750	90,800	2,496	92,750	92,800	2,552	94,750	94,800	2,608	96,750	96,800	2,664	98,750	98,800	2,721
90,800	90,850	2,497	92,800	92,850	2,553	94,800	94,850	2,610	96,800	96,850	2,666	98,800	98,850	2,722
90,850	90,900	2,499	92,850	92,900	2,555	94,850	94,900	2,611	96,850	96,900	2,667	98,850	98,900	2,723
90,900	90,950	2,500	92,900	92,950	2,556	94,900	94,950	2,612	96,900	96,950	2,669	98,900	98,950	2,725
90,950	91,000	2,501	92,950	93,000	2,558	94,950	95,000	2,614	96,950	97,000	2,670	98,950	99,000	2,726
<b>91,000</b>			<b>93,000</b>			<b>95,000</b>			<b>97,000</b>			<b>99,000</b>		
91,000	91,050	2,503	93,000	93,050	2,559	95,000	95,050	2,615	97,000	97,050	2,671	99,000	99,050	2,728
91,050	91,100	2,504	93,050	93,100	2,560	95,050	95,100	2,617	97,050	97,100	2,673	99,050	99,100	2,729
91,100	91,150	2,506	93,100	93,150	2,562	95,100	95,150	2,618	97,100	97,150	2,674	99,100	99,150	2,730
91,150	91,200	2,507	93,150	93,200	2,563	95,150	95,200	2,619	97,150	97,200	2,676	99,150	99,200	2,732
91,200	91,250	2,508	93,200	93,250	2,565	95,200	95,250	2,621	97,200	97,250	2,677	99,200	99,250	2,733
91,250	91,300	2,510	93,250	93,300	2,566	95,250	95,300	2,622	97,250	97,300	2,678	99,250	99,300	2,735
91,300	91,350	2,511	93,300	93,350	2,567	95,300	95,350	2,624	97,300	97,350	2,680	99,300	99,350	2,736
91,350	91,400	2,513	93,350	93,400	2,569	95,350	95,400	2,625	97,350	97,400	2,681	99,350	99,400	2,737
91,400	91,450	2,514	93,400	93,450	2,570	95,400	95,450	2,626	97,400	97,450	2,683	99,400	99,450	2,739
91,450	91,500	2,515	93,450	93,500	2,572	95,450	95,500	2,628	97,450	97,500	2,684	99,450	99,500	2,740
91,500	91,550	2,517	93,500	93,550	2,573	95,500	95,550	2,629	97,500	97,550	2,685	99,500	99,550	2,742
91,550	91,600	2,518	93,550	93,600	2,574	95,550	95,600	2,631	97,550	97,600	2,687	99,550	99,600	2,743
91,600	91,650	2,520	93,600	93,650	2,576	95,600	95,650	2,632	97,600	97,650	2,688	99,600	99,650	2,744
91,650	91,700	2,521	93,650	93,700	2,577	95,650	95,700	2,633	97,650	97,700	2,690	99,650	99,700	2,746
91,700	91,750	2,522	93,700	93,750	2,579	95,700	95,750	2,635	97,700	97,750	2,691	99,700	99,750	2,747
91,750	91,800	2,524	93,750	93,800	2,580	95,750	95,800	2,636	97,750	97,800	2,692	99,750	99,800	2,749
91,800	91,850	2,525	93,800	93,850	2,581	95,800	95,850	2,638	97,800	97,850	2,694	99,800	99,850	2,750
91,850	91,900	2,527	93,850	93,900	2,583	95,850	95,900	2,639	97,850	97,900	2,695	99,850	99,900	2,751
91,900	91,950	2,528	93,900	93,950	2,584	95,900	95,950	2,640	97,900	97,950	2,697	99,900	99,950	2,753
91,950	92,000	2,529	93,950	94,000	2,586	95,950	96,000	2,642	97,950	98,000	2,698	99,950	100,000	2,754

**Use the Anne Arundel County tax computation worksheet schedule (19D) below if your taxable net income is \$100,000 or more.**

Taxable Net Income	(a)	(b)	(c)	(d)	(e)	(f)	Anne Arundel County Tax
If Line 20 of Form 502 is	Enter the amount from Line 20 of Form 502	Subtraction Amount	Subtract Column (b) from (a) and enter here	Multiplication Amount	Multiply (c) by (d) enter here	Addition Amount	Add (e) and (f). Enter result here and on Line 28 of Form 502
Over \$100,000	\$	\$ 100,000.00	\$	x .0281	\$	\$ 2,755	\$

# PAYMENT VOUCHER WORKSHEET FOR ESTIMATED TAX AND EXTENSION PAYMENTS (PVW)

## Estimated Tax Worksheet Instructions

**Purpose of declaration.** The filing of a declaration of estimated Maryland income tax is a part of the pay-as-you-go plan of income tax collection adopted by the State. If you have any income such as pensions, business income, lottery, capital gains, interest, dividends, etc., from which no tax is withheld, or wages from which not enough Maryland tax is withheld, you may have to pay estimated taxes. The law is similar to the federal law.

**Who must file a declaration.** You must file a declaration of estimated tax if you are required to file a Maryland income tax return and your gross income would be expected to develop a tax of more than \$500 in excess of your Maryland withholding.

You must file a declaration with payment in full within 60 days of receiving \$500 or more of income from awards, prizes, lotteries or raffles, whether paid in cash or property if Maryland tax has not been withheld. A married couple may file a joint declaration. If you are filing a joint declaration, both Social Security numbers must be entered. If filing on behalf of a minor, the name and Social Security number of the minor must be entered.

**When to file a declaration.** You must pay at least one-fourth of the total estimated tax on line 15 of this form on or before **April 15, 2024**. The remaining quarterly payments are due **June 15, 2024**, **September 15, 2024** and **January 15, 2025**. You may pay the total estimated tax with your first payment. If you are filing on a fiscal year basis, each payment is due by the 15th day of the 4th, 6th, 9th and 13th months following the beginning of the fiscal year.

**Overpayment of tax.** If you overpaid your 2023 income tax (Form 502 or 505), you may apply all or part of the overpayment to your 2024 estimated tax. If the overpayment applied equals or exceeds the estimated tax liability for the first quarterly payment, you are not required to file the declaration. If the overpayment applied is less than the estimated tax liability, you should file the declaration and pay the balance of the first installment.

**How to estimate your 2024 tax.** The worksheet is designed to develop an estimate of your 2024 Maryland and local income tax. Be as accurate as you can in forecasting your 2024 income. You may use your 2023 income tax as a guide, but if you will receive more income than you did in 2023, you must pay at least 110% of your prior year tax to avoid interest for underpayment of estimated tax. For the purpose of estimating, rounding all amounts to the nearest dollar is recommended.

Nonresidents who want to estimate 2024 Maryland taxes may use the Nonresident Estimate Tax Calculator at [marylandtaxes.gov](http://marylandtaxes.gov).

### Specific Instructions

**Line 1.** Total income expected in 2024 is your estimated federal adjusted gross income.

**Line 2.** Net modifications. You must add certain items to your federal adjusted gross income. See Instruction 12 of the tax instructions. You may subtract certain items from federal adjusted gross income. See Instruction 13 of the tax instructions. Enter on this line the net result of additions and subtractions.

**Line 4.** Deductions. You may compute your tax using the standard deduction method or the itemized deduction method.

**Standard deduction.** Compute 15% of line 3.

**If Filing Status 1, 3, 6:** If the amount computed is less than \$1,700, enter \$1,700; if the amount is between \$1,700 and \$2,550, enter that amount; if the amount is more than \$2,550, enter \$2,550.

**If Filing Status 2, 4, 5:** If the amount computed is less than \$3,450, enter \$3,450; if the amount is between \$3,450 and \$5,150, enter that amount; if the amount is more than \$5,150, enter \$5,150.

**Itemized deductions.** Enter the total of federal itemized deductions less state and local income taxes.

**Line 6.** Personal exemptions. If your FAGI will be \$100,000 or less, you are allowed:

- \$3,200 each for taxpayer and spouse.
- \$1,000 each for taxpayer and spouse if age 65 or over and/or blind.
- \$3,200 for each allowable dependent, other than taxpayer and spouse. The amount is doubled for allowable dependents age 65 or over.

If your FAGI will be more than \$100,000, see chart below to determine the amount of exemption you can claim for items a and c above.

If Your federal AGI is		If you will file your tax return	
		Single or Married Filing Separately Each Exemption is	Joint, Head of Household or Qualifying Surviving Spouse Each Exemption is
\$100,000 or less		\$3,200	\$3,200
Over	But not over		
\$100,000	\$125,000	\$1,600	\$3,200
\$125,000	\$150,000	\$800	\$3,200
\$150,000	\$175,000	\$0	\$1,600
\$175,000	\$200,000	\$0	\$800
In excess of \$200,000		\$0	\$0

**Line 8.** Maryland income tax. Use the tax rate schedules below to compute your tax on the amount on line 7.

For taxpayers filing as Single, Married Filing Separately, or as Dependent Taxpayers. This rate also is used for taxpayers filing as Fiduciaries.

### Tax Rate Schedule I

If taxable net income is:		Maryland Tax is:	
At least:	but not over:		
\$0	\$1,000	2.00%	of taxable net income
\$1,000	\$2,000	\$20.00 plus 3.00%	of excess over \$1,000
\$2,000	\$3,000	\$50.00 plus 4.00%	of excess over \$2,000
\$3,000	\$100,000	\$90.00 plus 4.75%	of excess over \$3,000
\$100,000	\$125,000	\$4,697.50 plus 5.00%	of excess over \$100,000
\$125,000	\$150,000	\$5,947.50 plus 5.25%	of excess over \$125,000
\$150,000	\$250,000	\$7,260.00 plus 5.50%	of excess over \$150,000
\$250,000	--	\$12,760.00 plus 5.75%	of excess over \$250,000

**PAYMENT VOUCHER WORKSHEET FOR ESTIMATED TAX AND EXTENSION PAYMENTS (PVW)**

For taxpayers filing Joint Returns, Head of Household, or for Qualifying Surviving Spouse.

**Tax Rate Schedule II**

If taxable net income is:		Maryland Tax is:		
At least:	but not over:			
\$0	\$1,000		2.00%	of taxable net income
\$1,000	\$2,000	\$20.00	plus 3.00%	of excess over \$1,000
\$2,000	\$3,000	\$50.00	plus 4.00%	of excess over \$2,000
\$3,000	\$150,000	\$90.00	plus 4.75%	of excess over \$3,000
\$150,000	\$175,000	\$7,072.50	plus 5.00%	of excess over \$150,000
\$175,000	\$225,000	\$8,322.50	plus 5.25%	of excess over \$175,000
\$225,000	\$300,000	\$10,947.50	plus 5.50%	of excess over \$225,000
\$300,000	--	\$15,072.50	plus 5.75%	of excess over \$300,000

**Line 11.** Local or special nonresident income tax. Maryland counties and Baltimore City levy an income tax on residents that is a percentage of taxable net income. The amount you entered on line 7 is your taxable net income. Multiply that amount by your local tax rate (see below) and enter on line 11.

Baltimore City . . . . .	.0320
Allegany County . . . . .	.0303
<b>Anne Arundel County . . . . .</b>	<b>See below*</b>
Baltimore County . . . . .	.0320
Calvert County . . . . .	.0300
Caroline County . . . . .	.0320
Carroll County . . . . .	.0303
Cecil County . . . . .	.0275
Charles County . . . . .	.0303
Dorchester County . . . . .	.0320
<b>Frederick County . . . . .</b>	<b>See below**</b>
Garrett County . . . . .	.0265
Harford County . . . . .	.0306
Howard County . . . . .	.0320
Kent County . . . . .	.0320
Montgomery County . . . . .	.0320
Prince George’s County . . . . .	.0320
Queen Anne’s County . . . . .	.0320
St. Mary’s County . . . . .	.0300
Somerset County . . . . .	.0320
Talbot County . . . . .	.0240
Washington County . . . . .	.0295
Wicomico County . . . . .	.0320
Worcester County . . . . .	.0225
<b>Nonresidents use . . . . .</b>	<b>.0225</b>

**Filing a return instead of fourth payment.** Instead of making the fourth declaration payment on or before **January 15, 2025**, you may file and pay the balance of tax due on or before **January 31, 2025**.

**NOTE**

\* **Anne Arundel Co.** The local tax rates for taxable year 2024 are as follows:

For taxpayers with filing statuses of Single, Married Filing Separately, or Dependent, the local tax rates are as follows:

- (1) .0270 of Maryland taxable income of \$1 through \$50,000;
- (2) .0281 of Maryland taxable income of \$50,001 through \$400,000; and
- (3) .0320 of Maryland taxable income of over \$400,000;

For taxpayers with filing statuses of Married Filing Jointly, Head of Household, or Qualified Surviving Spouse, the local tax rates are as follows:

- (1) .0270 of Maryland taxable income of \$1 through

\$75,000;

- (2) .0281 of Maryland taxable income of \$75,001 through \$480,000; and
- (3) .0320 of Maryland taxable income over \$480,000.

**\*\* Frederick Co.** The local tax rates for tax year 2024 are as follows:

For taxpayers with filing statuses of single, married filing separately and dependent taxpayer, the local tax rates are as follows:

- (1) .0225 for taxpayers who have a net taxable income between \$1 and not exceeding \$25,000;
- (2) .0275 for taxpayers who have a net taxable income between \$25,001 and not exceeding \$50,000;
- (3) .0296 for taxpayers who have a net taxable income between \$50,001 and not exceeding \$150,000; and
- (4) .0320 for taxpayers who have a net taxable income of \$150,001 or more;

For taxpayers with filing statuses of married filing jointly, head of household, or qualified surviving spouse, the local tax rates are as follows:

- (1) .0225 for taxpayers who have a net taxable income between \$1 and not exceeding \$25,000;
- (2) .0275 for taxpayers who have a net taxable income between \$25,001 and not exceeding \$100,000;
- (3) .0296 for tax payers who have a net taxable income between \$100,001 and not exceeding \$250,000; and
- (4) .0320 for taxpayers who have a net taxable income of \$250,001 or more.

**Farmers and fishermen.** If your estimated gross income from farming or fishing is at least two-thirds of your total estimated gross income for the year, special provisions may apply. Your 2024 declaration and full payment of the estimated tax are due on or before **January 15, 2025**. You do not have to file the declaration if you file your complete tax return (Form 502 or 505) and pay the full amount of tax due on or before **March 1, 2025**.



**Changes in income or exemptions.**

Your situation may not require you to file a declaration on **April 15, 2024**. However, a large increase in income after that date may require you to file a declaration. If at any time during the year you need to amend your original declaration, simply increase or decrease the remaining payments.

**Forms and information.** Can be found by visiting **marylandtaxes.gov**, at any of the Comptroller of Maryland branch offices, or calling 410-260-7980 from Central Maryland or 1-800-MD-TAXES from elsewhere.

**Electronic filing.** You may file and pay your 2024 estimated taxes electronically by using our iFile program. There, you will have the ability to make one single estimated payment or schedule all of your payments at one time. These scheduled payments will be deducted from your bank account on the dates that you specify. Visit **marylandtaxes.gov/online-services/individuals.php**

**ALTERNATIVE PAYMENT METHODS**

For alternative methods of payment, such as a credit card, visit **marylandtaxes.gov**.

# PAYMENT VOUCHER WORKSHEET FOR ESTIMATED TAX AND EXTENSION PAYMENTS (PVW)

**Payment by check or money order.** Make your check or money order payable to Comptroller of Maryland. Use blue or black ink. You must include the social security number/ITIN of the taxpayer if filing individually, if filing jointly, you must include the social security number/ITIN of the primary taxpayer on the check or money order. Failure to include this information will delay the processing of your payment. DO NOT SEND CASH.

**File and pay your estimated tax online. Scan the above QR code with your mobile phone or tablet's QR Reader. Free readers are available at your favorite APP store.**

## Extension Worksheet Instructions

### Who must file for an extension?

If you cannot complete and file your Form 502, 505, 510C or 515 by the due date, you should complete the Tax Payment Worksheet to determine if you must file for an extension. If line 6 of the worksheet shows you owe tax, you must file Form PV and pay the full amount due by April 15, 2024, (or the 15th day of the fourth month following the close of the tax year). If the due date falls on a Saturday, Sunday or legal holiday, the return must be filed by the next business day.

**NOTE:** Filing an extension does not extend the time for paying your taxes.

**Do not file for an extension if, after completing the PVW, you find that you do not owe additional tax.** However, be aware that if an unpaid liability is disclosed when you file your return, you may owe penalty and interest charges in addition to the tax. See **"Will penalties and interest be owed?"**.

### Automatic Maryland six-month extension

If you filed a federal extension and expect to owe zero tax to Maryland we grant you an automatic six-month extension of time to file your Form 502, 505, 510C, or 515. **You are not required to file for an extension in order to obtain this automatic extension.** However, you should use Form PV to pay any tax due of forms 502, 505, and 515, but you should use Form EL102B to pay any tax due or payment with extension of Form 510C in order to avoid any late-payment penalty and interest on tax not paid by April 15, 2024.

**Note:** In the case of Form 510C, the PVW must be completed to estimate the payment.

### Requesting a Maryland extension when not requesting a federal extension:

- (1) Request your extension by telefile at 410-260-7829 from Central Maryland or 1-800-260-3664 from elsewhere; or,
- (2) Request your extension at [marylandtaxes.gov](http://marylandtaxes.gov).

### When should Form PV be mailed without a payment?

Never.

### When requesting an extension beyond six months:

No extension request will be granted for more than six months, except in the case of individuals who are out of the United States. Even when an individual is out of the U.S. an extension will not be granted for more than one year. An extension request for beyond six months without a payment should be filed by telefile or on our website. For more information, visit [marylandtaxes.gov](http://marylandtaxes.gov).

### When to file:

If you owe any tax, file Form PV along with your payment

on or before April 15, 2024. If you are filing on a fiscal year basis, file by the regular due date of your return. If any due date falls on a Saturday, Sunday or legal holiday, the return and payment must be filed by the next business day.

### How to file:

For an extension request with payment, use electronic funds withdrawal (direct debit) from savings or checking account, or to make payment(s) by credit card, visit [marylandtaxes.gov](http://marylandtaxes.gov); otherwise, make check or money order payable to: **COMPTRROLLER OF MARYLAND**.

**For returns filed with payments, attach check or money order to Form PV. Make check or money order payable to Comptroller of Maryland. On your check or money order, you must include the Social Security number/Individual Taxpayer Identification Number of the taxpayer if filing individually. If filing jointly, you must include the Social Security number/ITIN of the primary taxpayer, tax type, and tax year on the check/money order. Failure to include this information will delay the processing of your payment.**

Mail to: **Payment Processing  
PO Box 8888  
Annapolis, MD 21401-8888**

### Will penalties and interest be owed?

You will owe interest on tax not paid by the regular due date of your return. The interest will accrue until you pay the tax. Even if you had a good reason for not paying on time, you will still owe interest.

If tax and interest are not paid promptly, a penalty will be assessed on the tax.

When should I include a copy of Form PV if I am requesting an extension of time to file?

Only include Form PV with Form 502, 505, or 515 if you are filing an extension request along with a payment by check or money order. If you are making an extension payment electronically, you do not need to include Form PV. Do not include Form PV to request an extension if you are not making an extension payment.

### For assistance:

- Visit [marylandtaxes.gov](http://marylandtaxes.gov); or
- Email [TAXHELP@marylandtaxes.gov](mailto:TAXHELP@marylandtaxes.gov); or
- Contact our Taxpayer Services Division by calling 1-800-638-2937 or from Central Maryland 410-260-7980.

To file and pay your extension electronically, visit [marylandtaxes.gov/online-services/individuals.php](http://marylandtaxes.gov/online-services/individuals.php).

**PAYMENT VOUCHER WORKSHEET FOR ESTIMATED TAX AND EXTENSION PAYMENTS (PVW)**

**ESTIMATED TAX WORKSHEET**

**IMPORTANT:** Review the instructions before completing this form. If you are using this form for subsequent estimated payments and you previously have calculated the amounts you must pay for each quarter, you **do not** need to complete this worksheet. **DO NOT MAIL THIS WORKSHEET TO THE REVENUE ADMINISTRATION DIVISION.**

- 1. Total income expected in 2024 (federal adjusted gross income) . . . . . **1.** \_\_\_\_\_ . \_\_\_\_
- 2. Net modifications (See instructions.) . . . . . **2.** \_\_\_\_\_ . \_\_\_\_
- 3. Maryland adjusted gross income (line 1, plus or minus line 2) . . . . . **3.** \_\_\_\_\_ . \_\_\_\_
- 4. Deductions:
  - a. If standard deduction is used, see instructions.
  - b. If deductions are itemized, enter total of federal itemized deductions less state and local income taxes. . . . . **4.** \_\_\_\_\_ . \_\_\_\_
- 5. Maryland net income (Subtract line 4 from line 3.) . . . . . **5.** \_\_\_\_\_ . \_\_\_\_
- 6. Personal exemptions (See instructions.) . . . . . **6.** \_\_\_\_\_ . \_\_\_\_
- 7. Taxable net income (Subtract line 6 from line 5.) . . . . . **7.** \_\_\_\_\_ . \_\_\_\_
- 8. Maryland income tax (See instructions.) . . . . . **8.** \_\_\_\_\_ . \_\_\_\_
- 9. Personal and business income tax credits . . . . . **9.** \_\_\_\_\_ . \_\_\_\_
- 10. Subtract line 9 from line 8 (If less than 0, enter 0.) . . . . . **10.** \_\_\_\_\_ . \_\_\_\_
- 11. Local income tax or special nonresident income tax: Multiply line 7 by .0 \_\_\_\_ (See instructions.) . . . . . **11.** \_\_\_\_\_ . \_\_\_\_
- 12. Local income tax credit . . . . . **12.** \_\_\_\_\_ . \_\_\_\_
- 13. Total 2024 Maryland and local income tax (Subtract line 12 from the sum of lines 10 and 11.) . . . **13.** \_\_\_\_\_ . \_\_\_\_
- 14. Maryland income tax to be withheld during the year 2024. . . . . **14.** \_\_\_\_\_ . \_\_\_\_
- 15. Total estimated tax to be paid by declaration (Subtract line 14 from line 13.) . . . . . **15.** \_\_\_\_\_ . \_\_\_\_
- 16. **Amount to be submitted with Form PV** (Divide line 15 by 4.) . . . . . **16.** \_\_\_\_\_ . \_\_\_\_

**For payment by credit card, visit marylandtaxes.gov.**

**EXTENSION WORKSHEET**

**Line 1 - Income tax**

Enter the total amount of income tax you expect to owe. Use Form 502, 505, 510C or 515 as a worksheet.

**Line 2 - Withholding**

Enter the amount of Maryland income tax withheld from your wages for the tax year.

**Line 3 - Estimated income tax payments**

Enter the total amount of Maryland estimated payments you paid with Form PV or 502DEP for the tax year. Include any 2022 overpayment credited to your 2023 tax and any amount paid on your behalf with Form MW506NRS.

**Line 4 - Estimated allowable credits**

Enter allowable tax credits.

**Line 5 - Total payments and credits**

Add lines 2 through 4 and enter the total on line 5.

**Line 6 - Tax due**

Subtract line 5 from line 1. Enter the result on line 6. This is your tax due. If it is \$1 or more, file this form and attach your payment. If the tax due is less than \$1, stop. No payment is required.

**Line 7 - Amount to be submitted with Form PV.**

- 1. Income tax you expect to owe. . . . . **1.** \_\_\_\_\_ . \_\_\_\_
- 2. Maryland income tax withheld . . . . . **2.** \_\_\_\_\_ . \_\_\_\_
- 3. Maryland estimated payments and amount credited from 2022. . . . . **3.** \_\_\_\_\_ . \_\_\_\_
- 4. Allowable tax credits . . . . . **4.** \_\_\_\_\_ . \_\_\_\_
- 5. Total payments and credits. Add lines 2 through 4. . . . . **5.** \_\_\_\_\_ . \_\_\_\_
- 6. Tax due - Subtract line 5 from line 1 . . . . . **6.** \_\_\_\_\_ . \_\_\_\_
- 7. **Amount to be submitted with Form PV** . . . . . **7.** \_\_\_\_\_ . \_\_\_\_

**If filing and paying electronically or by credit card, do not submit Form PV.**

### **VERIFY YOUR TAX PREPARER**

If you use a paid tax preparer in Maryland, other than a CPA, Enrolled Agent or attorney, make sure the preparer is registered with the Maryland Board of Individual Tax Preparers. For information about blocked Tax Preparers visit: **[marylandtaxes.gov](http://marylandtaxes.gov)**

Check the REGISTRATION SEARCH on the Maryland Department of Labor at: **[dllr.state.md.us/license/taxprep](http://dllr.state.md.us/license/taxprep)**

Check the LICENSE SEARCH for CPAs on the Maryland Department of Labor at: **[dllr.state.md.us/license/cpa/](http://dllr.state.md.us/license/cpa/)**

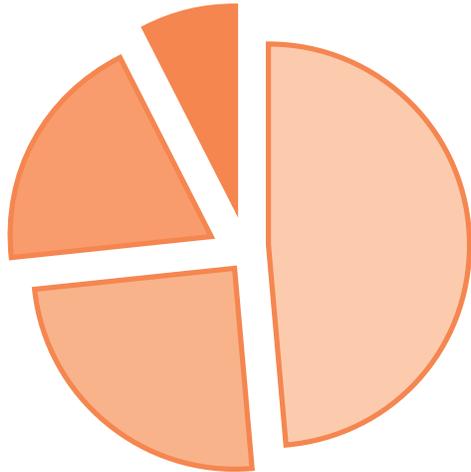
Check the ACTIVE STATUS for attorneys on the Maryland Courts at: **[mdcourts.gov/lawyers/attylist.html](http://mdcourts.gov/lawyers/attylist.html)**

### **GET YOUR 1099-G ELECTRONICALLY**

Visit **[marylandtaxes.gov](http://marylandtaxes.gov)** to sign up to receive your 1099-G electronically. Once registered, you can view and print your 1099-G from our secure website **[marylandtaxes.gov](http://marylandtaxes.gov)**.

# State of Maryland General Fund Expenditures

For Fiscal Year Ending June 30, 2022 - Expressed in Thousands



Public Education	\$9,424,764	45.26%
Health, Hospitals and Mental Hygiene	\$5,783,897	27.77%
Other	\$4,664,570	22.40%
Public Safety and Correctional Services	\$951,494	4.57%
<b>Total</b>	<b>\$20,824,725</b>	<b>100%</b>



## Maryland ABLE Tax Benefits

The following subtraction is only available for contributions to a Maryland ABLE account and does not apply to an account with any other state ABLE program (e.g. an ABLEnow account, the Virginia ABLE program).



Did you know that Maryland taxpayers may be eligible for a State income subtraction if they open a new OR contribute to an existing Maryland ABLE account?

### Who may be eligible for income subtractions?

The account holder and family/friends who contribute to an existing account.



ACCOUNT HOLDER	ACCOUNT CONTRIBUTORS	
\$2,500	\$2,500	\$2,500
\$2,500	\$5,000	\$2,500

Subtractions up to \$2,500 for each contributor to a Maryland ABLE account. \* Subtractions apply to Maryland taxable income for your contributions in that tax year.

Each ABLE account is limited to a total annual contribution of \$17,000 from all contributors.

A Beneficiary may qualify to contribute the lesser of their earnings up to an additional \$13,590 for 2023 so long as they or their employer did not contribute to any retirement plan for the Beneficiary within the taxable year.

**\$5,000 combined annual income subtraction.**

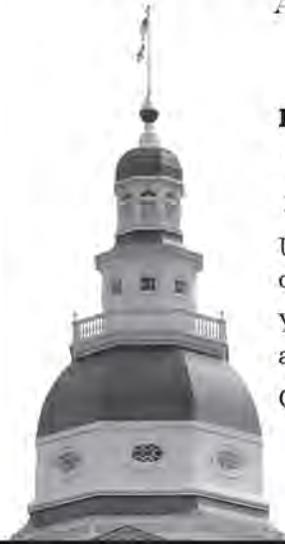
\* Based on the example of a beneficiary, single parent, family, or friend contributing to the ABLE plan.  
 \*\* Parents filing separately can each claim up to \$2,500 per ABLE account, and claim up to \$5,000 per ABLE account if filing jointly.

Visit [marylandable.org](http://marylandable.org) for complete details.

Please carefully read the Plan Disclosure Statement, available online, which describes the investment objectives, risks, expenses, and other important information that you should consider before you invest in a Maryland ABLE account. Also if you or the ABLE account beneficiary live outside of Maryland, you should consider before investing whether your state or your beneficiary's state offers state tax or other benefits for investing in its ABLE plan. Tax benefits may be conditioned on meeting certain requirements, such as residency, purpose for or timing of distributions, or other factors, as applicable. As with all State and Federal tax matters, please consult with your tax advisor.

# FAIR CAMPAIGN FINANCING FUND

A GOVERNMENT OF THE PEOPLE, BY PEOPLE  
AND FOR THE PEOPLE STARTS HERE.



**It is easy to participate in our democracy:**

1. Donate to the Fair Campaign Financing Fund when you file your taxes.
2. Donations of any dollar amount can be made.

Use Line 38 on Form 502 or Line 41 on Form 505 or Line 25 on Form 504.

Your contribution will be deducted from your tax refund or added to your tax payment.

Only for gubernatorial campaigns.



## HOW TO MAXIMIZE YOUR Maryland College Investment Plan Tax Benefits



Parent 1 opens a Maryland College Investment Plan Account for a single Beneficiary and Parent 2 makes an additional contribution to the Account.

ELIGIBILITY	PARENT 1 Account Holder + PARENT 2 Account Contributor		Estimated Tax Saving
Each family member who opens a new Account or contributes to an existing Account may be eligible for the income subtraction.			
CONTRIBUTIONS	\$2,500	\$2,500	\$190* x 2
Contribute to maximize the income subtraction.			
SUBTRACTIONS	<b>\$5,000</b> COMBINED ANNUAL INCOME SUBTRACTION**		<b>\$380</b> TOTAL STATE AND LOCAL TAX SAVINGS on \$5,000 subtraction
Subtract up to \$2,500 per year for each Beneficiary in a College Investment Plan. Subtractions apply to Maryland taxable income for the parent's contributions in that tax year.			

*\*Note that this is a hypothetical scenario assuming a 7.6% State and local tax rate with no federal subtraction. The amount of savings from your State income subtraction may vary.  
\*\*Account Holders and contributors can each subtract contributions regardless of their marital status or tax filing status (individual or joint). A contributor need not be a parent or family member of the Beneficiary to be eligible for the income subtraction.*

The Maryland Senator Edward J. Kasemeyer College Investment Plan Disclosure Statement provides investment objectives, risks, expenses and costs, fees, and other information you should read and consider carefully before investing. If you or your Beneficiary live outside of Maryland, you should compare Maryland 529 to any college savings program offered by your home state or your Beneficiary's home state, which may offer state tax or other state benefits such as financial aid, scholarship funds, and protection from creditors that are only available for investments in such state's 529 plan. Tax benefits may be conditioned on meeting certain requirements, such as residency purpose for or timing of distributions, or other factors, as applicable. If you receive a State contribution for any Account in a given year, you are not eligible in that year for the income subtraction on your State taxes for contributions that you made to that or any other MCIP Account. You should consult with a tax or legal professional for additional information. T. Rowe Price Investment Services, Inc., Distributor/Underwriter of the Maryland Senator Edward J. Kasemeyer College Investment Plan.

## MARYLAND College Investment Plan *Maryland529*



Did you know that Maryland taxpayers may be eligible for a **STATE INCOME SUBTRACTION** if they open a new OR contribute to an existing Maryland College Investment Plan Account?



Maryland taxpayers can receive a maximum **\$2,500** subtraction from their State adjusted gross income annually per Beneficiary for contributions to the Investment Plan. To take advantage of this Maryland income subtraction for a particular year, you must make your contribution by **DECEMBER 31** of that year.

For more information about the tax advantages of the Maryland College Investment Plan, visit

**Maryland529.com**

## STATE DEPARTMENT OF ASSESSMENTS AND TAXATION INFORMATION REGARDING PROPERTY TAX CREDITS AND EXEMPTIONS

Under Maryland law, you may be eligible for a substantial credit on the property tax bill issued on your home, based upon your gross household income. This program is available to homeowners of all ages and the credit is calculated solely on the basis of gross income. The application form is not provided in this income tax booklet because the credits are issued as a deduction from the homeowner's July property tax bill. The property tax credit application forms are processed separately by the State Department of Assessments and Taxation.

Use the chart printed below to see if it would be worthwhile for you to submit a Homeowners' Tax Credit application. If the actual property taxes on your home (based on no more than \$300,000 of assessed value) exceed the "Tax Limit" amount shown on the table below for your household income level, you may be eligible for a credit and are urged to file an application. The table is printed for illustrative purposes, and therefore, the income amounts are listed in increments of \$1,000. For purposes of this program, the applicant must report total income, which means the combined gross household income before any deductions are taken. Nontaxable income, such as Social Security, Railroad Retirement or Veterans' benefits, also must be reported as income for the tax credit program.

2023 COMBINED GROSS HOUSEHOLD INCOME		2023 COMBINED GROSS HOUSEHOLD INCOME		2023 COMBINED GROSS HOUSEHOLD INCOME	
BEFORE DEDUCTIONS	TAX LIMIT	BEFORE DEDUCTIONS	TAX LIMIT	BEFORE DEDUCTIONS	TAX LIMIT
\$0 - \$8,000	\$ 0	17,000	510	26,000	1,320
9,000	40	18,000	600	27,000	1,410
10,000	80	19,000	690	28,000	1,500
11,000	120	20,000	780	29,000	1,590
12,000	160	21,000	870	30,000	1,680
13,000	225	22,000	960	and up to a maximum	*
14,000	290	23,000	1,050	of \$60,000	
15,000	355	24,000	1,140		
16,000	420	25,000	1,230		

\* For each additional \$1,000 of Income add \$90 to \$1,680 to find the amount that your tax must exceed.

If you think you might qualify on the basis of your household income, there are certain other legal requirements which must be met. Due to space restrictions, all of the other special limitations cannot be listed in this notice. The purpose of this notice is simply to advise you of the availability of the program and to suggest that you inquire further if you think you qualify on the basis of the income chart provided above. **To obtain a Homeowners' Tax Credit application form or to receive further information about your eligibility for the program, you should telephone 410-767-4433 in the Baltimore metropolitan area or 1-800-944-7403 (toll free) for those living elsewhere in Maryland.** Applications can also be found on the SDAT website at [dat.maryland.gov](http://dat.maryland.gov). The deadline for filing a Homeowners' Tax Credit application is generally October 1, 2024.

### RENTERS' TAX CREDIT PROGRAM

The State of Maryland also makes available a Renters' Tax Credit of up to \$1000 a year for renters age 60 and over or those 100% disabled if they qualify on the basis of income. Renters under age 60 who have a dependent child may be eligible for a credit if certain separate income requirements are met. **To obtain a Renters' Tax Credit application form or to receive further information about the program, you may telephone 410-767-4433 in the Baltimore metropolitan area or 1-800-944-7403 (toll free) for those living elsewhere in Maryland.** Applications can also be found on the SDAT website at [dat.maryland.gov](http://dat.maryland.gov). The filing deadline for the Renter's Program is October 1, 2024.

### REAL PROPERTY TAX EXEMPTIONS FOR 100% DISABLED VETERANS AND BLIND PERSONS

There is a complete exemption from real property taxes on the dwelling house owned by disabled veterans with a 100% service connected permanent disability or by their surviving spouses. The State also allows an exemption on the first \$15,000 of valuation on the dwelling house owned by legally blind persons.

**For additional information regarding property tax credits and exemptions, visit the State Department of Assessments and Taxation website at [dat.maryland.gov](http://dat.maryland.gov).**

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



## TAX INFORMATION AND ASSISTANCE

Visit [marylandtaxes.gov](http://marylandtaxes.gov) or call 1-800-638-2937 or from Central Maryland 410-260-7980

### SCHEDULE AN APPOINTMENT ONLY

Free tax assistance is available. Schedule your virtual or in-person appointment by visiting the Comptroller's website at [marylandtaxes.gov](http://marylandtaxes.gov). All appointments are available, Monday- Friday, 8:30 a.m. – 4:30 p.m. except for State Holidays. Click the Locations tab and scroll down to make your virtual or in-person appointment.

### SPECIAL ASSISTANCE

Hearing impaired individuals may call:  
Maryland Relay Service (MRS)..... 711  
Larger format tax forms ..... 410-260-7951  
ADA accommodations for Walk-in Service:  
from Central Maryland..... 410-260-7980  
from elsewhere..... 800-638-2937

### TELEPHONE SERVICE

Telephone service is available 8:30 a.m. until 4:30 p.m., Monday through Friday. The Comptroller of Maryland offers extended hours for telephone assistance from February 1 - April 15, 2024. During this period, telephone assistance is available from 8:30 a.m. until 6:00 p.m., Monday through Friday except for State Holidays.

### EMAIL SERVICE

Email to: [taxhelp@marylandtaxes.gov](mailto:taxhelp@marylandtaxes.gov). Include your name, address and the last four digits of your Social Security Number in your email message. This will help us generate a quick response to your inquiry.

### REFUND INFORMATION

Central Maryland ..... 410-260-7701  
Elsewhere ..... 1-800-218-8160

### MAILING YOUR RETURN

**For returns filed with payments, mail your completed return to:**

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

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

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

Sending your return by certified mail will not result in special handling and may delay your refund.

## BRANCH OFFICES

### Annapolis

60 West St., Ste. 102  
Annapolis, MD 21404-2434

### Baltimore

We're moving in early 2024! Please confirm location prior to your visit by calling 1-800-638-2937.

- **State Office Building**  
301 W. Preston Street, Room 206  
Baltimore, MD 21201-2326
- **New office**  
7 St. Paul Street  
Ground Floor  
Baltimore, MD 21202

### Cumberland

3 Pershing St., Ste. 101  
Cumberland, MD 21502-3042

### Elkton

Upper Chesapeake Corporate Center  
103 Chesapeake Blvd., Ste. D  
Elkton, MD 21921-6313

### Frederick

Courthouse/Multiservice Center  
100 W. Patrick St. Room 2603  
Frederick, MD 21701-5646

### Greenbelt

6401 Golden Triangle Dr., Ste. 100  
Greenbelt, MD 20770-3201

### Hagerstown

Crystal Building  
1850 Dual Hwy., Ste. 201  
Hagerstown, MD 21740-6686

### Salisbury

Sea Gull Square  
1306 South Salisbury Blvd., Ste. 182  
Salisbury, MD 21801-6846

### Towson

Hampton Plaza  
300 East Joppa Rd., Ste. PL 1A  
Towson, MD 21286-3020

### Waldorf

1036 St. Nicholas Dr., Ste. 202  
Waldorf, MD 20603-4760

### Wheaton

Westfield Wheaton South Building  
11002 Veirs Mill Road, Ste. 408  
Wheaton, MD 20902-5919

**DUE DATE: MONDAY, APRIL 15, 2024**