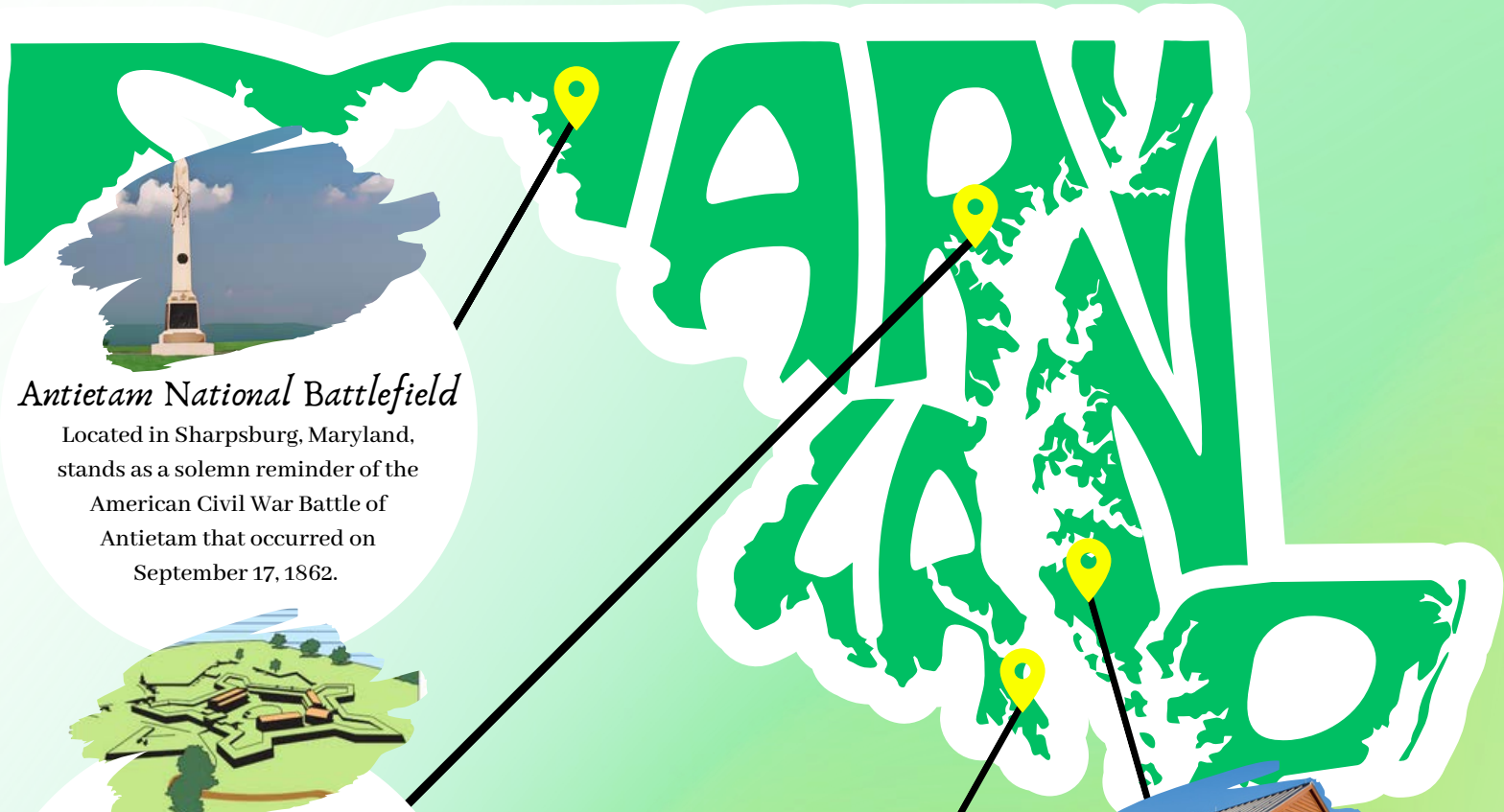
MARYLAND

2025 State & Local Tax Forms & Instructions

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



Antietam National Battlefield

Located in Sharpsburg, Maryland, stands as a solemn reminder of the American Civil War Battle of Antietam that occurred on September 17, 1862.

Fort McHenry National Monument and Historic Shrine

Fort McHenry National Monument and Historic Shrine, a U.S. National Park Service site in Baltimore, Maryland, is renowned for its valiant defense during the Battle of Baltimore on September 13-14, 1814.

St. Mary's City

Historic St. Mary's City marks the spot where Maryland's colonial story began, serving as its first European settlement and capital. Visitors can step back in time, exploring reconstructed landmarks like the State House and the Dove.

Harriett Tubman Underground Railroad National Historical Park

The Harriet Tubman Underground Railroad National Historical Park in Maryland serves as a powerful tribute to the life and courageous actions of Harriet Tubman.

COMPTROLLER of MARYLAND

SERVING THE PEOPLE

Brooke E. Lierman, Comptroller

Scan to check your refund status after filing.

Welcome to the Maryland 2025 Tax Year Booklet

As we mark another year of serving Marylanders, we continue our annual tradition of highlighting the places that make our state unique. This year, we turn our attention to four of Maryland's most significant federally designated landmarks and historical sites, places that preserve our state's history and strengthen Maryland's economy. These landmarks are more than just a destination; they are part of Maryland's ongoing story, enriching our understanding of the past, contributing to our communities' vitality, and reminding us that history is not something behind us but something we carry forward with us every day. Read below to learn more about these important federal parks and monuments and send us your ideas on the attributes that make Maryland unique that we should highlight in the coming years!

Antietam National Battlefield

Located in Sharpsburg, the Antietam National Battlefield is hallowed ground in American history. During the American Civil War, on September 17, 1862, it was the site of the bloodiest single-day battle in U.S. history, with over 23,000 casualties. This pivotal Union victory gave President Abraham Lincoln the confidence to issue the preliminary Emancipation Proclamation, changing the course of the Civil War. Today, the battlefield welcomes hundreds of thousands of visitors annually, drawing Civil War enthusiasts, students, and families from across the nation, supporting local businesses, and reinforcing Maryland's role as a steward of American heritage.

Fort McHenry National Monument and Historic Shrine

During the War of 1812, the fort's defenders held firm against a British bombardment, inspiring Francis Scott Key to pen the poem that would become our national anthem. As both a revered symbol of national identity and an active tourism hub, Fort McHenry generates significant economic activity for Baltimore and Maryland's broader hospitality and cultural sectors, offering visitors a powerful, immersive experience of a pivotal moment in American history.

St. Mary's City

Historic St. Mary's City invites visitors to explore the origins of European settlement in what would eventually become the state of Maryland. As Maryland's first capital and one of the earliest planned communities in colonial America, it offers reconstructed landmarks and archaeological insights into the lives of both European settlers and the Native peoples they encountered. Operated as a state-run museum with support from federal and academic partners, St. Mary's City is both a living classroom and an economic engine, attracting tourists, scholars, and students year-round.

Harriet Tubman Underground Railroad National Historical Park

Located on Maryland's Eastern Shore, this park honors one of the most courageous figures in American history. Harriet Tubman, born into slavery in Dorchester County, led more than 70 people to freedom and changed the course of the nation's moral conscience. Her namesake park, designated by Congress in 2013, now welcomes tens of thousands of visitors annually. It offers exhibits, walking trails, and storytelling illuminating Tubman's legacy. The park also supports the region's economy by anchoring heritage tourism along the scenic byways of the Eastern Shore.

A Message from Comptroller Brooke E. Lierman

COMPTROLLER of MARYLAND
SERVING THE PEOPLE

Greetings!

Thank you for reviewing the 2025 Maryland State Tax Forms and Instructions. Every year we release this publication to make navigating our tax system easier for Marylanders, offering updates on tax code changes and steps for completing the tax filing process.

It has been a busy and successful year at the Office of the Comptroller, one delivering new tools that make government work better, new reports that provide insights into our economy, and new initiatives that make our 1,200-person agency more accessible, efficient, and accountable to the people we serve. Although we have more to do, we have made significant progress in our agenda to modernize the agency, use our resources to better serve all Marylanders, and ensure our state is well-positioned for long-term economic success.

The core of our work revolves around taxes, which help fund our roads, beautify our parks, modernize our schools, and keep our elders healthy. During the 2025 tax filing season, the Comptroller's Office processed over 3 million returns and issued over 1.8 million refunds valued at more than $2.4 billion.

We were also to be one of the states that offered an easier and better way to file tax returns: Direct File. Nearly 6,000 Marylanders successfully used Direct File – the free online tax filing option from the IRS and our partners at Code for America to file federal and state tax returns. Over 95% of those individuals who used it reported that they would recommend it to their family and friends if it were offered again. While its fate is uncertain due to the change in Administration, we were grateful to be able to offer this easy system for Marylanders in 2025.

We continue to make government work better by modernizing our agency, including launching a brand new, state-of-the-art website, making it easier to find the information you need, access resources, and accept payments, so you no longer need to write checks! The revamped site features a dedicated web page and a series of webinars explaining how 2025 Tax Year changes affect Marylanders. Please visit it at **www.marylandcomptroller.gov**.

I am also pleased to report that the General Assembly passed our agency's priority bills during the 2025 Legislative Session. Together, these bills will update and streamline the agency's operations for the 21st century, improve service delivery, and reduce costs for Marylanders over the long term. One measure updates the Abandoned Property Act governing our decades-old **Unclaimed Property** program. This law change, coupled with our new technology, will allow Marylanders to claim more kinds of unclaimed property more easily. Last year, Maryland returned $60 million in unclaimed property, and we anticipate reuniting more Marylanders with their unclaimed assets once we implement the new system by the end of 2025.

From my seat on the Board of Public Works, I ensure that Maryland's procurement dollars are spent in ways that support all Marylanders. In the 2024 calendar year, we approved more than $16 billion in state expenditures to local governments, non-profits, and business owners of all backgrounds while nearly tripling our support of Minority Business Enterprises over the previous year. These investments develop infrastructure, improve public spaces, and spur development and economic activity that will strengthen our state for all residents.

In addition, as Vice Chair of our state's pension system, I ensure that our investments prioritize sustainability, long-term resilience, equity, and innovation. Over the past year, I've expanded access to our pension fund for smaller, diverse, and local investment firms. I helped establish a Climate Advisory Panel to safeguard retiree benefits against long-term climate risk, helped produce a report on in-state investments, and convened stakeholders to explore how pension dollars can drive strong economic impact for Marylanders.

Our Office of the Taxpayer Advocate now offers support to Maryland taxpayers in resolving their most complex issues. This team is dedicated to reducing red tape, enhancing transparency, and using data to improve our customer service. Taxpayers can also visit our new customer relationship management portal, MyComConnect, by selecting "Get Help Now" from our homepage at **www.marylandcomptroller.gov.**

And through it all, our team of researchers is leveraging office resources to support economic growth and examine the issues that impact our state's finances. The reports we released this year on housing, climate, school construction costs and the impact of the federal government in Maryland helped uncover opportunities for growth, smart spending, and forward-thinking initiatives that strengthen our state. We look forward to examining additional issues that matter to Marylanders in the coming year. Find all our research reports at **www.marylandcomptroller.gov/reports**.

We look forward to continuing to be a strong partner in supporting individuals, businesses, and government partners across Maryland to foster strong, stable, and connected communities, a prosperous economy, and help all Marylanders reach their full potential.

My Best

Brooke

Brooke E. Lierman
Comptroller of Maryland

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NEW FOR 2025

Federal Legislation

Decoupling From Certain Provisions of One Big Beautiful Bill Act: Maryland is automatically decoupled from certain business provisions of the One Big Beautiful Bill Act (Public Law 119-21) as they apply to taxable year 2025 and preceding years. The decoupled provisions include: full expensing of domestic research and experimental expenditures, modification of limitation on business interest, and special depreciation allowance for qualified production property. Forms 500DM, 502SU, 505SU, 510/511 K-1, and 504 K-1 were updated to reflect the decoupling. For more information on the One Big Beautiful Bill Act and decoupling go to **marylandcomptroller.gov**.

State Legislation

State Income Tax Rates: The State income tax brackets have been altered beginning in tax year 2025. The Comptroller will waive interest or penalties on underpaid estimated income taxes for calendar year 2025 if the underpayment is the result of the liability created by the tax rate changes. See page 32 for the updated rate information.

Additional 2% Tax on Net Capital Gain Income and Form 502CG: Filers with a federal adjusted gross income in excess of $350,000 are now subject to an additional 2% tax on certain net capital gain income received. See Instructions 16, 17, and new Form 502CG for additional details.

Deductions: Beginning tax year 2025, itemized deductions for filers with a federal adjusted gross income of $200,000 ($100,000 for married filing separately) must be reduced based on their income. The standard deduction has been increased for all filing statuses. See Instructions 14 and 16 for additional information.

Addition and Subtraction Modifications: There are three new income tax addition modifications. For more information, see Instruction 12. There are three new income tax subtraction modifications and one updated subtraction modification. For more information, see Instruction 13.

Tax Credits: There are two updated income tax credits. For more information, see Instruction 18 (Line 24, Code Letter j.) and Instruction 21 (Line 44, Number 8).

Building Opportunities for Nurses Act of 2025 – House Bill 19: This bill extends the termination date of the Preceptors in Areas with Health Care Workforce Shortages Tax Credit to June 30, 2030.

Tax Relief and State Personnel Equality for Service Members Act – Senate Bill 278/House Bill 691: This bill clarifies that the subtraction for military income includes reservists called to active duty. Additionally, this bill requires the income tax be abated (1) for deceased members of the uniformed services (including NOAA and PHS) and (2) if the death occurs while (or as a result of) serving in a public health emergency response area.

Next Generation Energy Act – Senate Bill 937/House Bill 1035: This bill establishes a subtraction for legislative energy relief refunds. Beginning in tax year 2025, to the extent that a legislative energy relief refund is included in federal adjusted gross income, the amount is subtracted to determine Maryland adjusted gross income.

Budget Reconciliation and Financing Act (BRFA) – House Bill 352: This bill introduces new State income tax brackets and rates. It also establishes a new income-based, phase-out formula for the Maryland Child Tax Credit. This bill also increases the standard deduction and reduces the itemized deduction for certain individuals. Additionally, this bill imposes an additional 2% tax on the net capital gain income of certain individual's Maryland adjusted gross income, with exceptions.

NEW LOCAL TAX BRACKETS FOR 2025

The Anne Arundel County Tax Table has been updated. See **marylandcomptroller.gov.**

Anne Arundel County

For taxpayers with filing statuses of Single, Married Filing Separately, or Dependent, their local tax rate is as follows:

(1) For a filer with taxable net income of at least $1 but not over $50,000, 2.7% of the filer's taxable net income;

(2) For a filer with taxable net income of at least $50,001 but not over $400,000, $1,350 plus 2.94% of the filer's taxable net income over $50,000; and

(3) For a filer with taxable net income of at least $400,001, $11,640 plus 3.2% of the filer's taxable net income over $400,000;

For taxpayers with filing statuses of Married Filing Jointly, Head of Household, or Qualified Surviving Spouse, their local tax rate is as follows:

(1) For a filer with taxable net income of at least $1 but not over $75,000, 2.7% of the filer's taxable net income;

(2) For a filer with taxable net income of at least $75,001 but not over $480,000, $2,025 plus 2.94% of the filer's taxable net income over $75,000; and

(3) For a filer with taxable net income of at least $480,001, $13,932.00 plus 3.2% of the filer's taxable net income over $480,000;

*Find the income range in the Anne Arundel County tax table at **marylandcomptroller.gov** 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 County

For taxpayers with filing statuses of Single, Married Filing Separately, or Dependent, their local tax rate is as follows:

(1) .0225 for taxpayers who have a taxable net income of at least $1 and not exceeding $25,000;

(2) .0275 for taxpayers who have a taxable net income of at least $25,001 and not exceeding $50,000;

(3) .0296 for taxpayers who have a taxable net income of at least $50,001 and not exceeding $150,000; or

(4) .0320 for taxpayers who have a taxable net income of $150,001 or more;

For taxpayers with filing statuses of Married Filing Jointly, Head of Household, or Qualified Surviving Spouse, their local tax rate is as follows:

(1) .0225 for taxpayers who have a taxable net income of at least $1 and not exceeding $25,000;

(2) .0275 for taxpayers who have a taxable net income of at least $25,001 and not exceeding $100,000;

(3) .0296 for taxpayers who have a taxable net income of at least $100,001 and not exceeding $250,000; or

(4) .0320 for taxpayers who have a taxable net income of $250,001 or more.

The Comptroller of Maryland encourages all taxpayers to file early and electronically at

marylandcomptroller.gov

GETTING HELP

- **Tax Forms, Tax Tips, Brochures and Instructions:** These are available online at **marylandcomptroller.gov** and at branch offices of the Comptroller (see back cover). For forms only, call 410-260-7951.
- **Telephone:** February 1 - April 15, 2026, 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.
- **Extensions:** To telefile an extension, call 410-260-7829; to file an extension online, visit **marylandcomptroller.gov**.

RECEIVING YOUR REFUND

- **Direct Deposit:** To have your refund deposited to your bank or other financial account, enter the routing number, account number, and the name(s) as it appears on the bank account in the direct deposit section on page 4 of Form 502.
- **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 **marylandcomptroller.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.**
- **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 **marylandcomptroller.gov**.
- **IRS Free File:** Free Internet filing is available for federal income tax returns; some income limitations may apply. Visit **irs.gov** for eligibility. Fees for state tax returns also may apply; however, you may always return to **marylandcomptroller.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, 2025, 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, 2026. Visit **marylandcomptroller.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.marylandcomptroller.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 the last 4 digits of your Social Security Number on your check or money order.

ALTERNATIVE PAYMENT METHODS

For alternative methods of payment, such as a credit card, visit **marylandcomptroller.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 Maryl and, including determination and collection of correct taxes. Tax-General Article § 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).

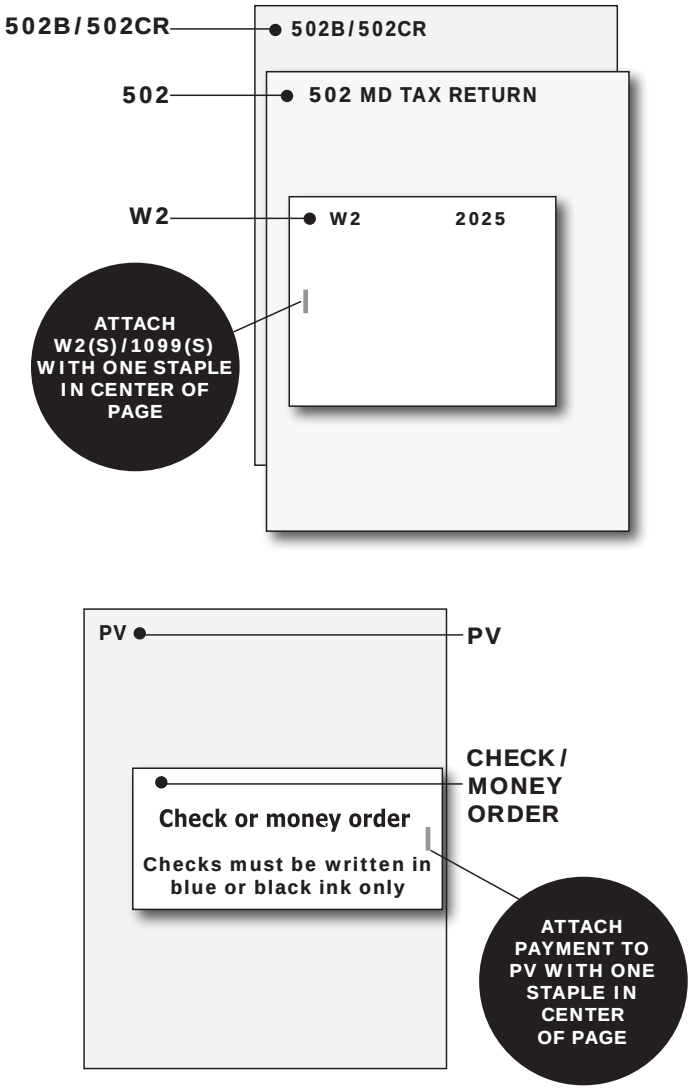
WHAT YOU SHOULD SEND

- 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 ½" 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 the last four digits of your Social Security number /Individual Taxpayer Identification Number, tax year, and tax type. Failure to include this information will delay the processing of your payment.
- Maryland schedules or other documents may be required according to the instructions if you claim certain credits or subtractions. These include: 500DM, 502CR, 502CG, 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 **marylandcomptroller.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 $40,000 or $20,000 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 the Chesapeake Bay & Endangered Species Fund

Thousands of animals need your help to protect their habitats. When you protect our wildlife, you are also 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 Service of the Department of Natural Resources.

To learn more about how your donation is used visit **www.cbtrust.org.**

Chesapeake Bay Trust
Empowering people. Restoring nature.

For assistance on complex tax issues, visit the new customer relationship management portal, MyComConnect, by selecting "Get Help Now" at marylandcomptroller.gov

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 25 on Form 504 • Line 40 on Form 505

https://health.maryland.gov/phpa/cancer/pages/mcf_home.aspx

Maryland
DEPARTMENT OF HEALTH

MARYLAND FORM **502**

RESIDENT INCOME TAX RETURN INSTRUCTIONS

2025

DUE DATE

Your return is due by April 15, 2026. 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 **marylandcomptroller.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 **https://interactive.marylandcomptroller.gov/Individuals/iFile_ChooseForm/**

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 **marylandcomptroller.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, 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.

c. Add to your total federal income any Maryland additions to

MINIMUM FILING LEVELS TABLES

TABLE 1
MINIMUM FILING LEVELS FOR TAXPAYERS UNDER 65

Single person (including dependent taxpayers)	$ 15,750
Joint Return	$ 31,500
Married persons filing separately	$ 15,750
Head of Household	$ 23,625
Qualifying surviving spouse	$ 31,500

TABLE 2
MINIMUM FILING LEVELS FOR TAXPAYERS 65 OR OVER

Single, age 65 or over	$ 17,750
Joint Return, one spouse, age 65 or over	$ 33,100
Joint Return, both spouses, age 65 or over	$ 34,700
Married filing separately, age 65 or over	$ 15,750
Head of Household, age 65 or over	$ 25,625
Qualifying surviving spouse, age 65 or over	$ 33,100

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.

g. You must also file a Maryland return if you have Maryland income tax liability resulting from credits you claimed in a previous year that are subject to recapture. (See Instruction for Line 21a.)

IF YOU ARE NOT REQUIRED TO FILE A MARYLAND RETURN BUT HAD MARYLAND TAXES WITHHELD OR YOU QUALIFY TO CLAIM A REFUNDABLE CREDIT

To claim a refund for Maryland income taxes withheld or to claim a refundable credit (see Instruction 21), 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*
35-46
48, 50

*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. (iii) you or your spouse do not have a Social Security number but are otherwise eligible for the federal credit.

Attach applicable withholding statements (Forms W-2 and 1099), Form 502CR, and Maryland Schedule K-1 (510/511). The total amount withheld on all Forms W-2 and 1099 must equal the withholding you are claiming. Complete direct deposit information (Instruction 22) if desired and sign the return.

2 USE OF FEDERAL RETURN.

First complete your 2025 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 **marylandcomptroller.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 Maryland Health Connection at **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.

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 Social Security number and you are not eligible to get a SSN, **you must apply for an Individual Taxpayer Identification Number (ITIN) with the IRS and you should wait until**

you have received it before you file; and enter it wherever your Social Security number 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 or ITIN 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, 2025, 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 2025.

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 SUBDIVISION 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 incor-

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

Political Subdivision	Code
ALLEGANY COUNTY	**0100**
Town of Barton	0101
Bel Air	0112
Bowling Green	0115
Cresaptown	0108
City of Cumberland	0102
Ellerslie	0113
City of Frostburg	0103
LaVale	0110
Town of Lonaconing	0104
Town of Luke	0105
McCoole	0114
Town of Midland	0106
Mt. Savage	0111
Potomac Park	0109
Town of Westernport	0107
ANNE ARUNDEL COUNTY	**0200**
City of Annapolis	0201
Town of Highland Beach	0203
BALTIMORE COUNTY	**0300**
(No incorporated cities or towns)	
BALTIMORE CITY	**0400**
CALVERT COUNTY	**0500**
Town of Chesapeake Beach	0501
Town of North Beach	0502
CAROLINE COUNTY	**0600**
Town of Denton	0602
Town of Federalsburg	0603
Town of Goldsboro	0604
Town of Greensboro	0605
Town of Henderson	0611
Town of Hillsboro	0606
Town of Marydel	0607
Town of Preston	0608
Town of Ridgely	0609
Town of Templeville	0610
CARROLL COUNTY	**0700**
Town of Hampstead	0701
Town of Manchester	0702
Town of Mt. Airy	0703
Town of New Windsor	0704
Town of Sykesville	0705
City of Taneytown	0706
Town of Union Bridge	0707
City of Westminster	0709
CECIL COUNTY	**0800**
Town of Cecilton	0801
Town of Charlestown	0802
Town of Chesapeake City	0803
Town of Elkton	0804
Town of North East	0805
Town of Perryville	0806
Town of Port Deposit	0807
Town of Rising Sun	0808
CHARLES COUNTY	**0900**
Town of Indian Head	0901
Town of La Plata	0902
Port Tobacco Village	0903
DORCHESTER COUNTY	**1000**
Town of Brookview	1008
City of Cambridge	1001
Town of Church Creek	1002
Town of East New Market	1003
Town of Eldorado	1007
Town of Galestown	1009
Town of Hurlock	1004
Town of Secretary	1005
Town of Vienna	1006
FREDERICK COUNTY	**1100**
City of Brunswick	1101
Town of Burkittsville	1102
Town of Emmitsburg	1103
City of Frederick	1104
Town of Middletown	1106
Town of Mt. Airy	1114
Town of Myersville	1107
Town of New Market	1108
Village of Rosemont	1113
Town of Thurmont	1110
Town of Walkersville	1111
Town of Woodsboro	1112
GARRETT COUNTY	**1200**
Town of Accident	1201
Town of Deer Park	1203
Town of Friendsville	1204
Town of Grantsville	1205
Town of Kitzmiller	1206
Town of Loch Lynn Heights	1207
Town of Mountain Lake Park	1208
Town of Oakland	1209
HARFORD COUNTY	**1300**
City of Aberdeen	1301
Town of Bel Air	1302
City of Havre de Grace	1303
HOWARD COUNTY	**1400**
(No incorporated cities or towns)	
KENT COUNTY	**1500**
Town of Betterton	1501
Town of Chestertown	1502
Town of Galena	1503
Town of Millington	1504
Town of Rock Hall	1505
MONTGOMERY COUNTY	**1600**
Town of Barnesville	1601
Town of Brookeville	1602
Town of Chevy Chase	1615
Section 3 of the Village of Chevy Chase	1614
Section 5 of the Village of Chevy Chase	1616
Town of Chevy Chase View	1617
Chevy Chase Village	1613
Village of Drummond	1623
Village of Friendship Heights	1621
City of Gaithersburg	1603
Town of Garrett Park	1604
Town of Glen Echo	1605
Town of Kensington	1606
Town of Laytonsville	1607
Village of Martin's Additions	1622
Village of North Chevy Chase	1618
Town of Oakmont	1619
Town of Poolesville	1608
City of Rockville	1609
Town of Somerset	1610
City of Takoma Park	1611
Town of Washington Grove	1612
PRINCE GEORGE'S COUNTY	**1700**
Town of Berwyn Heights	1701
Town of Bladensburg	1702
City of Bowie	1704
Town of Brentwood	1705
Town of Capitol Heights	1706
Town of Cheverly	1707
City of College Park	1725
Town of Colmar Manor	1708
Town of Cottage City	1709
City of District Heights	1710
Town of Eagle Harbor	1711
Town of Edmonston	1712
Town of Fairmount Heights	1713
Town of Forest Heights	1728
City of Glenarden	1730
City of Greenbelt	1714
City of Hyattsville	1715
Town of Landover Hills	1726
City of Laurel	1716
Town of Morningside	1727
City of Mt. Rainier	1717
City of New Carrollton	1729
Town of North Brentwood	1718
Town of Riverdale Park	1720
City of Seat Pleasant	1721
Town of University Park	1723
Town of Upper Marlboro	1724
QUEEN ANNE'S COUNTY	**1800**
Town of Barclay	1805
Town of Centreville	1801
Town of Church Hill	1802
Town of Millington	1808
Town of Queen Anne	1807
Town of Queenstown	1803
Town of Sudlersville	1804
Town of Templeville	1806
ST. MARY'S COUNTY	**1900**
Town of Leonardtown	1902
SOMERSET COUNTY	**2000**
City of Crisfield	2001
Town of Princess Anne	2002
TALBOT COUNTY	**2100**
Town of Easton	2101
Town of Oxford	2102
Town of Queen Anne	2105
Town of St. Michaels	2103
Town of Trappe	2104
WASHINGTON COUNTY	**2200**
Town of Boonsboro	2201
Town of Clearspring	2202
Town of Funkstown	2203
City of Hagerstown	2204
Town of Hancock	2205
Town of Keedysville	2206
Town of Sharpsburg	2207
Town of Smithsburg	2208
Town of Williamsport	2209
WICOMICO COUNTY	**2300**
Town of Delmar	2301
City of Fruitland	2308
Town of Hebron	2302
Town of Mardela Springs	2303
Town of Pittsville	2307
City of Salisbury	2304
Town of Sharptown	2305
Town of Willards	2306
WORCESTER COUNTY	**2400**
Town of Berlin	2401
Town of Ocean City	2402
Pocomoke City	2403
Town of Snow Hill	2404

porated 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 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.

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 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	**Dependent taxpayer** 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 $15,750 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	**Head of household** Filing Status 4	
	A qualifying surviving spouse with dependent child who filed a federal return with the qualifying surviving spouse status	**Qualifying surviving spouse with dependent child** Filing Status 5	
	All other single persons	**Single** 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	**Dependent taxpayer** 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	**Head of household** Filing Status 4	
	Married couples who filed separate federal returns	**Married filing separately** 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 Individual Taxpayer Identification Number, 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	**Joint return** Filing Status 2 or **Married filing separately** 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	**Joint return** Filing Status 2 or **Married filing separately** 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 Technical Bulletin 1 & Administrative Release 3.
	All other married couples who filed joint federal returns	**Joint return** Filing Status 2	If your spouse does not have and is not required to have a Social Security number or Individual Taxpayer Identification Number 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 **Each Exemption is**	Joint, Head of Household, or Qualifying Surviving Spouse **Each Exemption is**	Dependent Taxpayer (eligible to be claimed on another taxpayer's return) **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 top of page 2 Form 502 to determine the total exemption allowance to subtract on Line 19 of Form 502.

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, your deduction amount is $3,350. 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 2025 see Instruction 26.
Military taxpayers: If you have non-Maryland military income, see Technical Bulletin 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 if, on the last day of the taxable year, you or your spouse is age 65 or older or blind. These additional exemptions are in the amount of $1,000 each. An individual who turns 65 or becomes blind after the last day of the taxable year, but before they file their return, does not qualify for the additional exemption. If any other dependent claimed is 65 or over, you also receive an additional 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. You must provide the date(s) of birth for all individuals listed on the 502B.

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 Technical Bulletin 1.

11 INCOME.

Line 1. Copy the figure for federal adjusted gross income from Line 11a 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 net capital gain or loss reported as taxable income on Line 7a 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. **Taxpayers with an entry on Line 1d must complete and attach Form 502R.**

Line 1e. Place a "Y" in the box if the amount of your investment income is more than $11,950. 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 . . . . . $_____

1. Add Lines 1 and 2. . . . . $_____

2. Enter minimum distribution allowance from federal Form 4972 . . . . . $_____

3. 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 **marylandcomptroller.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 expenses 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. **Do not include depreciation under IRC section 168(n) reported under addition code dc.** Complete and attach Form 500DM. See Technical Bulletin 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.

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	$41,200	$41,200
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 $41,200

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 $41,200, 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.

p. Any refunds received by an ABLE account contributor under the Maryland ABLE Program or any distribution received by an ABLE 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 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 Technical Bulletin 38.

da.

Addition modification attributable to decoupling from full expensing of domestic research and experimental expenditures on the federal return. Complete and attach Form 500DM. See Form 500DM instructions for amortization rules.

db.

Addition modification attributable to decoupling from the modification of limitation on business interest on the federal return. Complete and attach form 500DM.

dc.

Addition modification attributable to decoupling from the special depreciation allowance for qualified production property on the federal return. Complete and attach form 500DM. See Form 500DM instructions for amortization rules.

de.
Net addition modification to Maryland taxable income resulting from the federal deferral of deduction for original issue discounts. **Note: This is a reporting change. Complete and attach Form 500DM.**

dm. Net addition modification from other items affected by decoupling not reported elsewhere. See Form 500DM

dp. **RESERVED**

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 2025, 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 through 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 you have two or more dependents). Enter on Line 9 the **smaller** of (a) the amount on Line 6 of federal Form 2441 or (b) $3,000 ($6,000 if you have two or more dependents). 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 any 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 any 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 Technical Bulletin 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 fire fighters 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 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 Uniform Services, including as a member of a reserve component called to active duty during the taxable year, 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. Military Retirement Income. Individuals at lest 55 years of age on the last day of the taxable year may subtract up to $20,000 of military retirement income, received in the taxable year. Individuals under the age of 55 on the last day of the taxable year may subtract up to $12,500 of military retirement income received in the taxable year. Military retirement income means retirement income, including death benefits, received as a result of military service.

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 (Federal government), Maryland, or a political subdivision of Maryland. Personnel from the District of Columbia government or from the government of any other State do not qualify as personnel of the United States. 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 Police, Fire, Rescue and Emergency Medical Services Personnel Subtraction Modification Program. $7,000 for each taxpayer who is a qualifying volunteer as certified by a public safety organization. Public safety organizations are Maryland police agencies, Maryland fire, rescue or emergency medical services organizations or auxiliary organizations, the U.S. Coast Guard Auxiliary, Maryland Defense Force or Maryland Civil Air Patrol. 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

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 through 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.	$41,200	$41,200
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 $41,200.

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.

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 **marylandcomptroller.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, or a death benefit required by a Maryland municipal or county collective bargaining agreement, 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. Government 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. **Do not include depreciation under IRC section 168(n) reported under subtraction code dc.** Complete and attach Form 500DM. See Technical Bulletin 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.

da. NEW Subtraction modification attributable to decoupling from full expensing of domestic research and experimental expenditures on the federal return. Complete and attach Form 500DM. See Form 500DM instructions for amortization rules.

dc. NEW RESERVED FOR TAX YEARS 2026 AND LATER. Subtraction modification attributable to decoupling from the special depreciation allowance for qualified production property on the federal return. Complete and attach form 500DM. See Form 500DM instructions for amortization rules.

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.

de. Net subtraction modification to Maryland taxable income resulting from the federal deferral of deduction for original issue discounts. **Note: This is a reporting change. Complete and attach Form 500DM.**

dm. Net subtraction modification from other items affected by decoupling not reported elsewhere. See Form 500DM.

dp. **RESERVED**

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 discharged. Attach a copy of the notice stating that the loans have been discharged.

oo. Up to $5,000 of income earned by an eligible law enforcement officer. A law enforcement officer means a person who in their official capacity has the legal authority to make arrests and includes those who serve in a probationary status and those who serve at the pleasure of a county or municipal corporation appointing authority. The following law enforcement officers are eligible to claim this subtraction:

i) any law enforcement officer residing in a political subdivision in which the officer is employed, if the crime rate in the political subdivision exceeds the State's crime rate;

ii) a member of the Maryland Transportation Authority Police or any other State (not local or federal) law enforcement unit, if the officer resides in a political subdivision in which the crime rate exceeds the State's crime rate;

iii) a member of the Maryland-National Capital Park Police, if the officer resides in a political subdivision that lies wholly or partly within the Maryland-Washington Regional District and the crime rate of the political subdivision exceeds the State's crime rate; or

iv) a member of the Washington Suburban Sanitary Commission Police Force, if the officer resides in a political subdivision that lies wholly or partly within the Washington Suburban Sanitary District and the crime rate of the political subdivision exceeds the State's crime rate. Federal law enforcement officers and certain members of the Maryland National Guard assigned to the military property designated as the Martin State Airport 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. Income related to the sale or redevelopment of race courses in Maryland. The subtraction includes the following: (1) the amount of gain recognized as a result of the (direct or indirect) sale of property within Pimlico Race Course in Baltimore City and Bowie Race Course Training Center in Prince George's County; and (2) the amount of income recognized as a result of any expenditure of funds (directly or indirectly) by the State of Maryland or Baltimore City with respect to the Pimlico site.

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 **marylandcomptroller.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. Enter the amount contributed during the taxable year to a designated First-Time Homebuyer Savings Account, up to $5,000, on Line ww1. Enter the amount of interest and other income earned during the taxable year on the principal of the designated First-Time Homebuyer Savings Account on Line ww2. Enter the total of Lines ww1 and ww2 on Line ww. 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 **marylandcomptroller.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 or registered cannabis grower, processor, dispensary, or any other cannabis establishment licensed or registered by the State, **only if the deduction for ordinary and necessary expenses is disallowed**

ITEMIZED DEDUCTION WORKSHEET (14A)

IF YOUR FILING STATUS IS: Married Filing Separately	**IF YOUR FILING STATUS IS:** Single, Married Filing Jointly, Head Of Household, Qualifying Surviving Spouse, or Dependent
1. Enter your federal adjusted gross income from Line 1 of Form 502. . . . . **1.** _____	**1.** Enter your federal adjusted gross income from Line 1 of Form 502. . . . . **1.** _____
2. Itemized Deduction Phaseout Income Threshold. . . **2.** $100,000	**2.** Itemized Deduction Phaseout Income Threshold. . . **2.** $200,000
3. Income in excess of threshold (subtract Line 2 from Line 1, if less than 0 enter 0). . . . . **3.** _____	**3.** Income in excess of threshold (subtract Line 2 from Line 1, if less than 0 enter 0). . . . . **3.** _____
4. Itemized Deduction Phaseout Amount (multiply Line 3 by .075). . . . . **4.** _____	**4.** Itemized Deduction Phaseout Amount (multiply Line 3 by .075). . . . . **4.** _____
Enter the result on Line 17c of Form 502.	

under Section 280E of the Internal Revenue Code. You must include your Maryland Cannabis Administration business license or registration number on the line provided. If you are claiming the subtraction for expenses incurred under multiple license or registration numbers, only one number is required to be included. You are required to provide proof of Maryland Cannabis Administration business licenses or registrations and these expenses to the Comptroller upon request. For more information, visit **marylandcomptroller.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.

yd. Amount of the benefit payment provided to an individual or the family member of an individual as a result of the individual being injured or killed in the collapse of the Francis Scott Key Bridge.

ye. Amount of tuition assistance provided to a student who is an eligible dependent or surviving spouse of a fallen transportation worker. A "fallen transportation worker" means an individual (1) whose occupation is in the construction, rehabilitation, or operation of a transportation facility or transportation facilities project in Maryland, and (2) who died, on or after January 1, 2022, as a result of an accident occurring while the individual was performing any job duty necessary for the construction, maintenance, rehabilitation, or operation of a transportation facility or transportation facilities project in Maryland. Tuition assistance that qualifies for this subtraction is paid under the Fallen Transportation Workers Scholarship Program.

yf. NEW Amount of income included in federal adjusted gross income attributable to refunds or credits applied to your electricity bill as "Legislative Energy Relief Refunds." Do not include any refund amounts that you did not report as income on your federal income tax return.

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 2025, 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, 17b, and 17c 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 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 **marylandcomptroller.gov**). Also, any amounts deducted as contributions of Preservation or Conservation Easements for which a credit is claimed must be added to Line 17b.

NEW If your federal adjusted gross income exceeds $200,000 ($100,000 for married individuals filing separately), then your itemized deduction is subject to phaseout. Complete Worksheet 14A and input the phaseout amount on Line 17c.

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 "l" 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 based on your filing status without the need to itemize deductions. **If your filing status is single, dependent, or married filing separately, your standard deduction amount is $3,350. If your filing status is married filing jointly, head of household, or qualifying surviving spouse, your standard deduction amount is $6,700.** Write the amount 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, 17b, and 17c 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 Technical Bulletin 1.

NEW **Line 20a. NET CAPITAL GAIN INCOME SUBJECT TO ADDITIONAL TAX** If you reported federal adjusted gross income of more than $350,000 on Line 1 and capital gain income on Line 1c, certain net capital gain income is subject to additional tax. To find your net capital gain income subject to the additional tax, complete and attach Maryland Form 502CG to your individual Maryland income tax return. See Form 502CG instructions for additional information.

17 FIGURE YOUR MARYLAND TAX.

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

The 2025 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:			Maryland Tax is:	
$1	$1,000			2.00%	of taxable net income
$1,001	$2,000	$20.00	plus	3.00%	of excess over $1,000
$2,001	$3,000	$50.00	plus	4.00%	of excess over $2,000
$3,001	$100,000	$90.00	plus	4.75%	of excess over $3,000
$100,001	$125,000	$4,697.50	plus	5.00%	of excess over $100,000
$125,001	$150,000	$5,947.50	plus	5.25%	of excess over $125,000
$150,001	$250,000	$ 7,260.00	plus	5.50%	of excess over $150,000
$250,001	$500,000	$12,760.00	plus	5.75%	of excess over $250,000
$500,001	$1,000,000	$27,135.00	plus	6.25%	of excess over $500,000
$1,000,001		$58,385.00	plus	6.50%	of excess over $1,000,000

Tax Rate Schedule II

For taxpayers filing as Married Filing Jointly, Head of Household, or for Qualifying Surviving Spouse.

If taxable net income is: At least:	but not over:			Maryland Tax is:	
$1	$1,000			2.00%	of taxable net income
$1,001	$2,000	$20.00	plus	3.00%	of excess over $1,000
$2,001	$3,000	$50.00	plus	4.00%	of excess over $2,000
$3,001	$150,000	$90.00	plus	4.75%	of excess over $3,000
$150,001	$175,000	$7,072.50	plus	5.00%	of excess over $150,000
$175,001	$225,000	$8,322.50	plus	5.25%	of excess over $175,000
$225,001	$300,000	$10,947.50	plus	5.50%	of excess over $225,000
$300,001	$600,000	$15,072.50	plus	5.75%	of excess over $300,000
$600,001	$1,200,000	$32,322.50	plus	6.25%	of excess over $600,000
$1,200,001		$69,822.50	plus	6.50%	of excess over $1,200,000

Line 21a. Recaptured Credit Recaptured Credit from Part DD. Enter the amount of recaptured credit from Part DD, Line 1 on the 502CR.

NEW **Line 21b. Additional Tax on Net Capital Gain Income** If you reported federal adjusted gross income of more than $350,000 on Line 1 and capital gain income on Line 1c, certain net capital gain income is subject to additional tax. See Form 502CG instructions for additional information. Multiply the amount on Line 20a by .02.

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 **marylandcomptroller.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, 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.

• 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 44 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 through 21b 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 through 21b 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 44 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	**$15,650**
2	**$21,150**
3	**$26,650**
4	**$32,150**
5	**$37,650**
6	**$43,150**
7	**$48,650**
8	**$54,150**

For families/households with more than 8 persons, add $5,500 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 2024, 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. VENISON DONATION Individuals who hunt and harvest antlerless deer and then donate the processed meat to an organization exempt from taxation under § 501(c)(3) of the Internal Revenue Code may claim a credit against their State personal income tax. The credit amount is $75 per donated deer. The maximum credit amount is $300 unless the individual harvested the deer in accordance with a Deer Management Permit. No portion of the credit can be carried forward or exceed the amount incurred to butcher and process the donated deer. All individuals who claim the credit must comply with State hunting laws and regulations. The credit may be claimed on Part G of Form 502CR.

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 v). 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 v).

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). **Note:** Unless otherwise indicated, part-year residents are not required to prorate the credit amount.

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.

l. 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. RESERVED

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 or 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.

2025 LOCAL TAX RATE CHART

Subdivision	Rate
Baltimore City	.0320
Allegany County	.0303
Anne Arundel County	**See below***
Baltimore County	.0320
Calvert County	.0320
Caroline County	.0320
Carroll County	.0303
Cecil County	.0274
Charles County	.0303
Dorchester County	.0330
Frederick County	**See below****
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	.0320
Somerset County	.0320
Talbot County	.0240
Washington County	.0295
Wicomico County	.0320
Worcester County	.0225
Nonresidents use	**.0225**

NOTE

*** Anne Arundel Co.** The local tax rates for taxable year 2025 are as follows:

For taxpayers with filing status of Single, Married Filing Separately, or Dependent, their local tax rate is as follows:

(1) For a filer with taxable net income of at least $1 but not over $50,000, 2.7% of the filer's taxable net income;

(2) For a filer with taxable net income of at least $50,001 but not over $400,000, $1,350 plus 2.94% of the filer's taxable net income over $50,000; and

(3) For a filer with taxable net income of at least $400,001, $11,640 plus 3.2% of the filer's taxable net income over $400,000;

For taxpayers with filing statuses of Married Filing Jointly, Head of Household, or Qualified Surviving Spouse, their local tax rate is as follows:

(1) For a filer with taxable net income of at least $1 but not over $75,000, 2.7% of the filer's taxable net income;

(2) For a filer with taxable net income of at least $75,001 but not over $480,000, $2,025 plus 2.94% of the filer's taxable net income over $75,000; and

(3) For a filer with taxable net income of at least $480,001, $13,932 plus 3.2% of the filer's taxable net income over $480,000;

Find the income range in the Anne Arundel County tax table (at **marylandcomptroller.gov**) 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 2025 are as follows:

For taxpayers with filing statuses of Single, Married Filing Separately, or Dependent, their local tax rate is as follows:

(1) .0225 for taxpayers who have a taxable net income of at least $1 and not exceeding $25,000;

(2) .0275 for taxpayers who have a taxable net income of at least $25,001 and not exceeding $50,000;

(3) .0296 for taxpayers who have a taxable net income of at least $50,001 and not exceeding $150,000; or

(4) .0320 for taxpayers who have a taxable net income of $150,001 or more;

For taxpayers with filing statuses of Married Filing Jointly, Head of Household, or Qualified Surviving Spouse, their local tax rate is as follows:

(1) .0225 for taxpayers who have a taxable net income of at least $1 and not exceeding $25,000;

(2) .0275 for taxpayers who have a taxable net income of at least $25,001 and not exceeding $100,000;

(3) .0296 for taxpayers who have a taxable net income of at least $100,001 and not exceeding $250,000; or

(4) .0320 for taxpayers who have a taxable net income of $250,001 or more.

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. 34)).

1. TAXABLE net income from Line 20 of Form 502. . . . . 1. $ _____
2. LOCAL tax rate from the 2025 Local Tax Rate Chart. . . . . 2. .0 _ _ _
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 40 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.

NEW **MARYLAND VETERANS TRUST 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.

Enter your taxes paid and credits on Lines 41 through 45 of Form 502.

INSTRUCTIONS FOR EACH LINE:

Line 41. MARYLAND TAX WITHHELD. Enter 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.**

NEW **Line 42. AMOUNT WITHHELD ON FORM MW506NRS.** If you sold real property in Maryland while a nonresident, you are required to report the income tax withheld from the proceeds of the transaction on this line, and enter code **506** on the code number line at the bottom of page 4 on Form 502. You must also attach the following documentation to the return:

A copy of your federal return, including all schedules, statements; a copy of the Settlement Statement (HUD-1) for the sale; AND Form MW506NRS.

Line 43. ESTIMATED TAX PAYMENTS. Enter on Line 43 the total of:

a. Maryland estimated tax payments;

b. Amount of overpayment applied from 2024 return;

c. Payments made with a request for an automatic extension of time to file your 2025 return. See the instructions on Form PV found on the PAYMENT VOUCHER WORKSHEET FOR ESTIMATED TAX AND EXTENSION PAYMENTS (PVW).

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 44. 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 through 21b 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 44 of Form 502.

Line 45. 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. **MARYLAND HISTORIC REVITALIZATION 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, 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 **marylandcomptroller.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 either: (1) for a project issued a single tax credit certificate on completion, a tax credit in an amount equal to 20% of the amount stated in the final tax credit certificate issued by the Department of Housing and Community Development (DHCD) for 5 consecutive taxable years beginning with the taxable year in which the Catalytic Revitalization Project is completed, **or (2) for a phased project issued a tax credit certificate on completion of a phase, a tax credit in an amount equal to the full amount stated in the final tax credit certificate for the taxable year in which the certificate was issued by DHCD for the completion of a phase of the Catalytic Revitalization Project.** See Form 502CR instructions.
6. **RESERVED.**
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 **$60,900* STOP you are not eligible for this refundable tax credit.** If you are filing Joint return and your FAGI is greater than **$91,400* 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 through 21b 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 2025. This credit is available to residents only. For more information, visit **marylandcomptroller.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 lower than the threshold amount of $15,000 may claim a credit for each qualifying child in the amount of $500. The amount of the credit is reduced by $50 for each $1,000, or fraction thereof, by which the taxpayer's federal adjusted gross income exceeds the threshold amount. The calculated child tax credit should not be less than $0. 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. A "child with a disability" is 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 appropriate assessment must be included with Form 502CR.

REFUNDABLE CHILD TAX CREDIT WORKSHEET (21C)

YOU MAY CLAIM THIS CREDIT IF:

- YOUR federal adjusted gross income is $24,000 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 from Line 1 of Form 502. . . . . 1. _____
If Line 1 is $15,000 or less, then go to Line 2. If Line 1 is between $15,001 and $24,000, then go to Line 3. If Line 1 is $24,001 or greater, then STOP. YOU ARE NOT ELIGIBLE TO CLAIM THIS CREDIT.

2. If Line 1 is $15,000 or less, then multiply $500 by the number of qualified children included on Form 502B _____ X $500. This is your total child tax credit. Enter the amount here and on Part CC Line 8 of Form 502CR.. . . 2. _____

3. If Line 1 is between $15,001 and $24,000, then subtract $15,000 from Line 1. . . . . 3. _____

4. Divide Line 3 by 1000. Round up to the next whole number (e.g., 1.1 rounds to 2) . . . . 4. _____

5. Multiply Line 4 by 50. . . . . 5. _____

6. Subtract Line 5 from $500. This is the value of your reduced credit . . . . . 6. _____

7. Multiply Line 6 by the number of qualified children included on Form 502B _____. This is your total child tax credit. Enter the amount here and on Part CC Line 8 of Form 502CR. Do not enter less than $0 . . . . . 7. _____

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 45. 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 2025, the Comptroller will provide additional instruction on the use of Form 502LU to claim refundable credits and add that amount to Line 45.

22 OVERPAYMENT OR BALANCE DUE.

Calculate the Balance Due (Line 47 of Form 502) or Overpayment (Line 48 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 51 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 10.8133% annually or 0.9011% per month for any month or part of a month that a tax is paid after the original due date of the 2025 return but before January 1, 2027. For assistance in calculating interest for tax paid on or after January 1, 2027, visit **marylandcomptroller.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, and interest for late filing, on Line 51 of Form 502.

HOMEBUYER WITHDRAWAL PENALTY

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 on Line 51a.

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 51 and Line 51a.** Enter the total on Line 52. 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 48, 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 2026 estimated tax, then write the amount you want applied on Line 49. 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 51. Subtract Lines 49, 51, and 51a from your overpayment (Line 48). This is the amount of your refund. Write this amount on Line 50. No refunds of less than $1.00 will be sent. If the sum of Lines 51 and 51a is more than the overpayment on Line 48 of Form 502, enter zero (0) on Lines 49 and 50. Then subtract Line 48 from the sum of Lines 51 and 51a and enter the result on Line 52. If you prefer, you may leave Lines 51 and 51a blank and the Revenue Administration Division will calculate 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 53a, 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 the incorrect account or omit any required information, the State of Maryland will not be responsible for recovering that refund and/or for making the direct deposit payment electronically.**

Line 53a.
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 53b.
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 53c.

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 53d.
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 50) 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 **marylandcomptroller.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 LIST

Code/ Page Number	Description
300 (pg. 22)	Farmer or fisherman (you may not owe interest for underpayment of estimated tax).
301 (pg. 22)	If your income was received unevenly throughout the year – Attached completed form 502UP.
302 (pg. 22	If 90% of your taxable income is taxable by another state and the underpayment is not greater than the local tax.
321 (pg. 24)	Deceased taxpayer
322 (pg. 3)	If a [your] child has born and died in this tax year and do not have a SSN/ITIN for the child, complete just the name and relationship of the dependent and enter [322.].
506 (pg. 19)	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. MD tax withheld on form MW506NRS.
588 (pg. 21)	Direct deposit to multiple accounts.
912 (pg. 23)	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. If you are affected by the extension enter 912 on one of the code number lines to the right of the telephone number area.
915 (pg. 24)	If you are filing a return for a taxpayer who was killed in action meeting the above criteria.

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 2024 are required to file all original individual income tax returns electronically for Tax Year 2025, 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 **marylandcomptroller.gov.**

ELECTRONIC PAYMENT OF BALANCE DUE

If your paper or electronic tax return has a balance due, you may pay electronically at **https://interactive.marylandtaxes.gov/Individuals/Payment/** 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 last four digits of the Social Security number/ Individual Taxpayer Identification Number of the taxpayer if filing individually; if filing jointly, you must include the last four digits of the Social Security number/ Individual Taxpayer Identification Number if 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 **marylandcomptroller.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 **marylandcomptroller.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 **marylandcomptroller.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, 2026, 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 2025 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, 2026. 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 **marylandcomptroller.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**. 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 2025 forms for fiscal years which begin during calendar year 2025.

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 2025, the last day of the "tax year" was December 31, 2025. If you ended residence in Maryland in 2025, 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** in**structions should place an "M" in the box and enter the non-Maryland 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, 17b, and 17c. Prorate the itemized deductions using the following formula:

NET ITEMIZED DEDUCTIONS	X	MARYLAND INCOME FACTOR	=	MARYLAND ITEMIZED DEDUCTIONS

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. See Instruction 16. The standard deduction must be prorated using the Maryland income factor. Prorate the standard deduction using the following formula

STANDARD DEDUCTION	X	MARYLAND INCOME FACTOR	=	PRORATED STANDARD DEDUCTION

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:

TOTAL EXEMPTION AMOUNT	X	MARYLAND INCOME FACTOR	=	PRORATED EXEMPTION AMOUNT

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**.

KILLED IN ACTION

Maryland will abate the tax liability for an individual who is a member of the Uniform Services at death, and dies while in active service in a combat zone, a public health emergency response area, 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 or public health emergency response area in active service.

Maryland will also abate the tax liability of an individual who dies while a member of the uniformed services or civilian employee of the United States, if such death occurs as a result of wounds, disease, or injury incurred outside the United States in a public health emergency response, 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**. 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 **marylandcomptroller.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 carryback 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 Technical Bulletin 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 Technical Bulletin 1.

2025 MARYLAND TAX TABLE

INSTRUCTIONS:

1. Find the income range that applies to the taxable net income you exported 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...			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 ...
$ 0	$ 50	$ 0	**3,000**			**6,000**			**9,000**			**12,000**		
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
1,000			**4,000**			**7,000**			**10,000**			**13,000**		
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
2,000			**5,000**			**8,000**			**11,000**			**14,000**		
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

2025 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 ...
15,000			**18,000**			**21,000**			**24,000**			**27,000**		
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
16,000			**19,000**			**22,000**			**25,000**			**28,000**		
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
17,000			**20,000**			**23,000**			**26,000**			**29,000**		
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

2025 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 ...
30,000			**33,000**			**36,000**			**39,000**			**42,000**		
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
31,000			**34,000**			**37,000**			**40,000**			**43,000**		
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
32,000			**35,000**			**38,000**			**41,000**			**44,000**		
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	21,000	1,656	38,950	39,000	1,799	41,950	42,000	1,941	44,950	45,000	2,084

2025 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 ...
45,000			**48,000**			**51,000**			**54,000**			**57,000**		
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
46,000			**49,000**			**52,000**			**55,000**			**58,000**		
46,000	46,050	2134	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	2136	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	2138	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	2141	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	2143	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	2146	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	2148	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	2150	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	2153	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	2155	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	2157	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	2160	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	2162	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	2165	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	2167	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	2169	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	2172	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	2174	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	2176	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	2179	49,950	50,000	2,321	52,950	53,000	2,464	55,950	56,000	2,606	58,950	59,000	2,749
47,000			**50,000**			**53,000**			**56,000**			**59,000**		
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

2025 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 ...
60,000			**63,000**			**66,000**			**69,000**			**72,000**		
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
61,000			**64,000**			**67,000**			**70,000**			**73,000**		
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
62,000			**65,000**			**68,000**			**71,000**			**74,000**		
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

2025 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 ...
75,000			**78,000**			**81,000**			**84,000**			**87,000**		
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
76,000			**79,000**			**82,000**			**85,000**			**88,000**		
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
77,000			**80,000**			**83,000**			**86,000**			**89,000**		
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

2025 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 ...
90,000			**92,000**			**94,000**			**96,000**			**98,000**		
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
91,000			**93,000**			**95,000**			**97,000**			**99,000**		
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) on the next page if your taxable net income is $100,000 or more.

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 If Line 20 of Form 502	**(a)** Enter the amount from Line 20 of Form 502	**(b)** Subtraction Amount	**(c)** Subtract Column (b) from (a) and enter here	**(d)** Multiplication Amount	**(e)** Multiply (c) by (d) enter here	**(f)** Addition Amount	**Maryland Tax** Add (e) to (f). Enter result here and on Line 21 of Form 502
At least $100,001 but not over $125,000	$	$ 100,000.00	$	x .0500	$	$ 4,697.50	$
At least $125,001 but not over $150,000	$	$ 125,000.00	$	x .0525	$	$ 5,947.50	$
At least $150,001 but not over $250,000	$	$ 150,000.00	$	x .0550	$	$ 7,260.00	$
At least $250,001 but not over $500,000	$	$ 250,000.00	$	x .0575	$	$ 12,760.00	$
At least $250,001 but not over $1,000,000	$	$ 500,000.00	$	x .0625	$	$ 27,135.00	$
At least $1,000,001	$	$ 1,000,000.00	$	x .0650	$	$ 58,385.00	$

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 If Line 20 of Form 502	**(a)** Enter the amount from Line 20 of Form 502	**(b)** Subtraction Amount	**(c)** Subtract Column (b) from (a) and enter here	**(d)** Multiplication Amount	**(e)** Multiply (c) by (d) enter here	**(f)** Addition Amount	**Maryland Tax** Add (e) to (f). Enter result here and on Line 21 of Form 502
At least $100,001 but not over $150,000	$	$ 3,000.00	$	x .0475	$	$ 90.00	$
At least $150,001 but not over $175,000	$	$150,000.00	$	x .0500	$	$ 7,072.50	$
At least $175,001 but not over $225,000	$	$175,000.00	$	x .0525	$	$ 8,322.50	$
At least $225,001 but not over $300,000	$	$225,000.00	$	x .0550	$	$ 10,947.50	$
At least $300,001 but not over $600,000	$	$300,000.00	$	x .0575	$	$ 15,072.50	$
At least $600,001 but not over $1,200,000	$	$600,000.00	$	x .0625	$	$ 32,322.50	$
At least $1,200,001	$	$1,200,000.00	$	x .0650	$	$ 69,822.50	$

2025 ANNE ARUNDEL COUNTY TAX TABLE

FOR ALL ANNE ARUNDEL COUNTY RESIDENTS WITH A MARYLAND TAXABLE NET INCOME UNDER $50,000

Instructions:
1. Find the income range that applies to the taxable net income you exported on Line 20 of your Form 502.
2. Find the Anne Arundel County tax corresponding to your income range.
3. Enter the tax amount on Line 28 of Form 502.
4. This table does not include the state income tax.
5. If your taxable net income is $100,000 or more, use the Anne Arundel County Tax Computation Worksheet Schedules (19D) at the end of the tax table.

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

2025 ANNE ARUNDEL COUNTY TAX TABLE

FOR ALL ANNE ARUNDEL COUNTY RESIDENTS WITH A MARYLAND TAXABLE NET INCOME UNDER $50,000

If your taxable net income is... At least	But less than	For All Filing Statuses: A.A. County Tax is
15,000		
15,000	15,050	406
15,050	15,100	407
15,100	15,150	408
15,150	15,200	410
15,200	15,250	411
15,250	15,300	412
15,300	15,350	414
15,350	15,400	415
15,400	15,450	416
15,450	15,500	418
15,500	15,550	419
15,550	15,600	421
15,600	15,650	422
15,650	15,700	423
15,700	15,750	425
15,750	15,800	426
15,800	15,850	427
15,850	15,900	429
15,900	15,950	430
15,950	16,000	431
16,000		
16,000	16,050	433
16,050	16,100	434
16,100	16,150	435
16,150	16,200	437
16,200	16,250	438
16,250	16,300	439
16,300	16,350	441
16,350	16,400	442
16,400	16,450	443
16,450	16,500	445
16,500	16,550	446
16,550	16,600	448
16,600	16,650	449
16,650	16,700	450
16,700	16,750	452
16,750	16,800	453
16,800	16,850	454
16,850	16,900	456
16,900	16,950	457
16,950	17,000	458
17,000		
17,000	17,050	460
17,050	17,100	461
17,100	17,150	462
17,150	17,200	464
17,200	17,250	465
17,250	17,300	466
17,300	17,350	468
17,350	17,400	469
17,400	17,450	470
17,450	17,500	472
17,500	17,550	473
17,550	17,600	475
17,600	17,650	476
17,650	17,700	477
17,700	17,750	479
17,750	17,800	480
17,800	17,850	481
17,850	17,900	483
17,900	17,950	484
17,950	18,000	485

If your taxable net income is... At least	But less than	For All Filing Statuses: A.A. County Tax is
18,000		
18,000	18,050	487
18,050	18,100	488
18,100	18,150	489
18,150	18,200	491
18,200	18,250	492
18,250	18,300	493
18,300	18,350	495
18,350	18,400	496
18,400	18,450	497
18,450	18,500	499
18,500	18,550	500
18,550	18,600	502
18,600	18,650	503
18,650	18,700	504
18,700	18,750	506
18,750	18,800	507
18,800	18,850	508
18,850	18,900	510
18,900	18,950	511
18,950	19,000	512
19,000		
19,000	19,050	514
19,050	19,100	515
19,100	19,150	516
19,150	19,200	518
19,200	19,250	519
19,250	19,300	520
19,300	19,350	522
19,350	19,400	523
19,400	19,450	524
19,450	19,500	526
19,500	19,550	527
19,550	19,600	529
19,600	19,650	530
19,650	19,700	531
19,700	19,750	533
19,750	19,800	534
19,800	19,850	535
19,850	19,900	537
19,900	19,950	538
19,950	20,000	539
20,000		
20,000	20,050	541
20,050	20,100	542
20,100	20,150	543
20,150	20,200	545
20,200	20,250	546
20,250	20,300	547
20,300	20,350	549
20,350	20,400	550
20,400	20,450	551
20,450	20,500	553
20,500	20,550	554
20,550	20,600	556
20,600	20,650	557
20,650	20,700	558
20,700	20,750	560
20,750	20,800	561
20,800	20,850	562
20,850	20,900	564
20,900	20,950	565
20,950	21,000	566

If your taxable net income is... At least	But less than	For All Filing Statuses: A.A. County Tax is
21,000		
21,000	21,050	568
21,050	21,100	569
21,100	21,150	570
21,150	21,200	572
21,200	21,250	573
21,250	21,300	574
21,300	21,350	576
21,350	21,400	577
21,400	21,450	578
21,450	21,500	580
21,500	21,550	581
21,550	21,600	583
21,600	21,650	584
21,650	21,700	585
21,700	21,750	587
21,750	21,800	588
21,800	21,850	589
21,850	21,900	591
21,900	21,950	592
21,950	22,000	593
22,000		
22,000	22,050	595
22,050	22,100	596
22,100	22,150	597
22,150	22,200	599
22,200	22,250	600
22,250	22,300	601
22,300	22,350	603
22,350	22,400	604
22,400	22,450	605
22,450	22,500	607
22,500	22,550	608
22,550	22,600	610
22,600	22,650	611
22,650	22,700	612
22,700	22,750	614
22,750	22,800	615
22,800	22,850	616
22,850	22,900	618
22,900	22,950	619
22,950	23,000	620
23,000		
23,000	23,050	622
23,050	23,100	623
23,100	23,150	624
23,150	23,200	626
23,200	23,250	627
23,250	23,300	628
23,300	23,350	630
23,350	23,400	631
23,400	23,450	632
23,450	23,500	634
23,500	23,550	635
23,550	23,600	637
23,600	23,650	638
23,650	23,700	639
23,700	23,750	641
23,750	23,800	642
23,800	23,850	643
23,850	23,900	645
23,900	23,950	646
23,950	24,000	647

If your taxable net income is... At least	But less than	For All Filing Statuses: A.A. County Tax is
24,000		
24,000	24,050	649
24,050	24,100	650
24,100	24,150	651
24,150	24,200	653
24,200	24,250	654
24,250	24,300	655
24,300	24,350	657
24,350	24,400	658
24,400	24,450	659
24,450	24,500	661
24,500	24,550	662
24,550	24,600	664
24,600	24,650	665
24,650	24,700	666
24,700	24,750	668
24,750	24,800	669
24,800	24,850	670
24,850	24,900	672
24,900	24,950	673
24,950	25,000	674
25,000		
25,000	25,050	676
25,050	25,100	677
25,100	25,150	678
25,150	25,200	680
25,200	25,250	681
25,250	25,300	682
25,300	25,350	684
25,350	25,400	685
25,400	25,450	686
25,450	25,500	688
25,500	25,550	689
25,550	25,600	691
25,600	25,650	692
25,650	25,700	693
25,700	25,750	695
25,750	25,800	696
25,800	25,850	697
25,850	25,900	699
25,900	25,950	700
25,950	26,000	701
26,000		
26,000	26,050	703
26,050	26,100	704
26,100	26,150	705
26,150	26,200	707
26,200	26,250	708
26,250	26,300	709
26,300	26,350	711
26,350	26,400	712
26,400	26,450	713
26,450	26,500	715
26,500	26,550	716
26,550	26,600	718
26,600	26,650	719
26,650	26,700	720
26,700	26,750	722
26,750	26,800	723
26,800	26,850	724
26,850	26,900	726
26,900	26,950	727
26,950	27,000	728

If your taxable net income is... At least	But less than	For All Filing Statuses: A.A. County Tax is
27,000		
27,000	27,050	730
27,050	27,100	731
27,100	27,150	732
27,150	27,200	734
27,200	27,250	735
27,250	27,300	736
27,300	27,350	738
27,350	27,400	739
27,400	27,450	740
27,450	27,500	742
27,500	27,550	743
27,550	27,600	745
27,600	27,650	746
27,650	27,700	747
27,700	27,750	749
27,750	27,800	750
27,800	27,850	751
27,850	27,900	753
27,900	27,950	754
27,950	28,000	755
28,000		
28,000	28,050	757
28,050	28,100	758
28,100	28,150	759
28,150	28,200	761
28,200	28,250	762
28,250	28,300	763
28,300	28,350	765
28,350	28,400	766
28,400	28,450	767
28,450	28,500	769
28,500	28,550	770
28,550	28,600	772
28,600	28,650	773
28,650	28,700	774
28,700	28,750	776
28,750	28,800	777
28,800	28,850	778
28,850	28,900	780
28,900	28,950	781
28,950	29,000	782
29,000		
29,000	29,050	784
29,050	29,100	785
29,100	29,150	786
29,150	29,200	788
29,200	29,250	789
29,250	29,300	790
29,300	29,350	792
29,350	29,400	793
29,400	29,450	794
29,450	29,500	796
29,500	29,550	797
29,550	29,600	799
29,600	29,650	800
29,650	29,700	801
29,700	29,750	803
29,750	29,800	804
29,800	29,850	805
29,850	29,900	807
29,900	29,950	808
29,950	30,000	809

2025 ANNE ARUNDEL COUNTY TAX TABLE

FOR ALL ANNE ARUNDEL COUNTY RESIDENTS WITH A MARYLAND TAXABLE NET INCOME UNDER $50,000

If your taxable net income is... At least	But less than	For All Filing Statuses: A.A. County Tax is
30,000		
30,000	30,050	811
30,050	30,100	812
30,100	30,150	813
30,150	30,200	815
30,200	30,250	816
30,250	30,300	817
30,300	30,350	819
30,350	30,400	820
30,400	30,450	821
30,450	30,500	823
30,500	30,550	824
30,550	30,600	826
30,600	30,650	827
30,650	30,700	828
30,700	30,750	830
30,750	30,800	831
30,800	30,850	832
30,850	30,900	834
30,900	30,950	835
30,950	31,000	836
31,000		
31,000	31,050	838
31,050	31,100	839
31,100	31,150	840
31,150	31,200	842
31,200	31,250	843
31,250	31,300	844
31,300	31,350	846
31,350	31,400	847
31,400	31,450	848
31,450	31,500	850
31,500	31,550	851
31,550	31,600	853
31,600	31,650	854
31,650	31,700	855
31,700	31,750	857
31,750	31,800	858
31,800	31,850	859
31,850	31,900	861
31,900	31,950	862
31,950	32,000	863
32,000		
32,000	32,050	865
32,050	32,100	866
32,100	32,150	867
32,150	32,200	869
32,200	32,250	870
32,250	32,300	871
32,300	32,350	873
32,350	32,400	874
32,400	32,450	875
32,450	32,500	877
32,500	32,550	878
32,550	32,600	880
32,600	32,650	881
32,650	32,700	882
32,700	32,750	884
32,750	32,800	885
32,800	32,850	886
32,850	32,900	888
32,900	32,950	889
32,950	33,000	890
33,000		
33,000	33,050	892
33,050	33,100	893
33,100	33,150	894
33,150	33,200	896
33,200	33,250	897
33,250	33,300	898
33,300	33,350	900
33,350	33,400	901
33,400	33,450	902
33,450	33,500	904
33,500	33,550	905
33,550	33,600	907
33,600	33,650	908
33,650	33,700	909
33,700	33,750	911
33,750	33,800	912
33,800	33,850	913
33,850	33,900	915
33,900	33,950	916
33,950	34,000	917
34,000		
34,000	34,050	919
34,050	34,100	920
34,100	34,150	921
34,150	34,200	923
34,200	34,250	924
34,250	34,300	925
34,300	34,350	927
34,350	34,400	928
34,400	34,450	929
34,450	34,500	931
34,500	34,550	932
34,550	34,600	934
34,600	34,650	935
34,650	34,700	936
34,700	34,750	938
34,750	34,800	939
34,800	34,850	940
34,850	34,900	942
34,900	34,950	943
34,950	35,000	944
35,000		
35,000	35,050	946
35,050	35,100	947
35,100	35,150	948
35,150	35,200	950
35,200	35,250	951
35,250	35,300	952
35,300	35,350	954
35,350	35,400	955
35,400	35,450	956
35,450	35,500	958
35,500	35,550	959
35,550	35,600	961
35,600	35,650	962
35,650	35,700	963
35,700	35,750	965
35,750	35,800	966
35,800	35,850	967
35,850	35,900	969
35,900	35,950	970
35,950	21,000	971
36,000		
36,000	36,050	973
36,050	36,100	974
36,100	36,150	975
36,150	36,200	977
36,200	36,250	978
36,250	36,300	979
36,300	36,350	981
36,350	36,400	982
36,400	36,450	983
36,450	36,500	985
36,500	36,550	986
36,550	36,600	988
36,600	36,650	989
36,650	36,700	990
36,700	36,750	992
36,750	36,800	993
36,800	36,850	994
36,850	36,900	996
36,900	36,950	997
36,950	37,000	998
37,000		
37,000	37,050	1,000
37,050	37,100	1,001
37,100	37,150	1,002
37,150	37,200	1,004
37,200	37,250	1,005
37,250	37,300	1,006
37,300	37,350	1,008
37,350	37,400	1,009
37,400	37,450	1,010
37,450	37,500	1,012
37,500	37,550	1,013
37,550	37,600	1,015
37,600	37,650	1,016
37,650	37,700	1,017
37,700	37,750	1,019
37,750	37,800	1,020
37,800	37,850	1,021
37,850	37,900	1,023
37,900	37,950	1,024
37,950	38,000	1,025
38,000		
38,000	38,050	1,027
38,050	38,100	1,028
38,100	38,150	1,029
38,150	38,200	1,031
38,200	38,250	1,032
38,250	38,300	1,033
38,300	38,350	1,035
38,350	38,400	1,036
38,400	38,450	1,037
38,450	38,500	1,039
38,500	38,550	1,040
38,550	38,600	1,042
38,600	38,650	1,043
38,650	38,700	1,044
38,700	38,750	1,046
38,750	38,800	1,047
38,800	38,850	1,048
38,850	38,900	1,050
38,900	38,950	1,051
38,950	39,000	1,052
39,000		
39,000	39,050	1,054
39,050	39,100	1,055
39,100	39,150	1,056
39,150	39,200	1,058
39,200	39,250	1,059
39,250	39,300	1,060
39,300	39,350	1,062
39,350	39,400	1,063
39,400	39,450	1,064
39,450	39,500	1,066
39,500	39,550	1,067
39,550	39,600	1,069
39,600	39,650	1,070
39,650	39,700	1,071
39,700	39,750	1,073
39,750	39,800	1,074
39,800	39,850	1,075
39,850	39,900	1,077
39,900	39,950	1,078
39,950	40,000	1,079
40,000		
40,000	40,050	1,081
40,050	40,100	1,082
40,100	40,150	1,083
40,150	40,200	1,085
40,200	40,250	1,086
40,250	40,300	1,087
40,300	40,350	1,089
40,350	40,400	1,090
40,400	40,450	1,091
40,450	40,500	1,093
40,500	40,550	1,094
40,550	40,600	1,096
40,600	40,650	1,097
40,650	40,700	1,098
40,700	40,750	1,100
40,750	40,800	1,101
40,800	40,850	1,102
40,850	40,900	1,104
40,900	40,950	1,105
40,950	41,000	1,106
41,000		
41,000	41,050	1,108
41,050	41,100	1,109
41,100	41,150	1,110
41,150	41,200	1,112
41,200	41,250	1,113
41,250	41,300	1,114
41,300	41,350	1,116
41,350	41,400	1,117
41,400	41,450	1,118
41,450	41,500	1,120
41,500	41,550	1,121
41,550	41,600	1,123
41,600	41,650	1,124
41,650	41,700	1,125
41,700	41,750	1,127
41,750	41,800	1,128
41,800	41,850	1,129
41,850	41,900	1,131
41,900	41,950	1,132
41,950	42,000	1,133
42,000		
42,000	42,050	1,135
42,050	42,100	1,136
42,100	42,150	1,137
42,150	42,200	1,139
42,200	42,250	1,140
42,250	42,300	1,141
42,300	42,350	1,143
42,350	42,400	1,144
42,400	42,450	1,145
42,450	42,500	1,147
42,500	42,550	1,148
42,550	42,600	1,150
42,600	42,650	1,151
42,650	42,700	1,152
42,700	42,750	1,154
42,750	42,800	1,155
42,800	42,850	1,156
42,850	42,900	1,158
42,900	42,950	1,159
42,950	43,000	1,160
43,000		
43,000	43,050	1,162
43,050	43,100	1,163
43,100	43,150	1,164
43,150	43,200	1,166
43,200	43,250	1,167
43,250	43,300	1,168
43,300	43,350	1,170
43,350	43,400	1,171
43,400	43,450	1,172
43,450	43,500	1,174
43,500	43,550	1,175
43,550	43,600	1,177
43,600	43,650	1,178
43,650	43,700	1,179
43,700	43,750	1,181
43,750	43,800	1,182
43,800	43,850	1,183
43,850	43,900	1,185
43,900	43,950	1,186
43,950	44,000	1,187
44,000		
44,000	44,050	1,189
44,050	44,100	1,190
44,100	44,150	1,191
44,150	44,200	1,193
44,200	44,250	1,194
44,250	44,300	1,195
44,300	44,350	1,197
44,350	44,400	1,198
44,400	44,450	1,199
44,450	44,500	1,201
44,500	44,550	1,202
44,550	44,600	1,204
44,600	44,650	1,205
44,650	44,700	1,206
44,700	44,750	1,208
44,750	44,800	1,209
44,800	44,850	1,210
44,850	44,900	1,212
44,900	44,950	1,213
44,950	45,000	1,214

2025 ANNE ARUNDEL COUNTY TAX TABLE

FOR ALL ANNE ARUNDEL COUNTY RESIDENTS WITH A MARYLAND TAXABLE NET INCOME UNDER $50,000

If your taxable net income is... At least	But less than	For All Filing Statuses: A.A. County Tax is	If your taxable net income is... At least	But less than	For All Filing Statuses: A.A. County Tax is	If your taxable net income is... At least	But less than	For All Filing Statuses: A.A. County Tax is	If your taxable net income is... At least	But less than	For All Filing Statuses: A.A. County Tax is	If your taxable net income is... At least	But less than	For All Filing Statuses: A.A. County Tax is
45,000			**46,000**			**47,000**			**48,000**			**49,000**		
45,000	45,050	1,216	46,000	46,050	1,243	47,000	47,050	1,270	48,000	48,050	1,297	49,000	49,050	1,324
45,050	45,100	1,217	46,050	46,100	1,244	47,050	47,100	1,271	48,050	48,100	1,298	49,050	49,100	1,325
45,100	45,150	1,218	46,100	46,150	1,245	47,100	47,150	1,272	48,100	48,150	1,299	49,100	49,150	1,326
45,150	45,200	1,220	46,150	46,200	1,247	47,150	47,200	1,274	48,150	48,200	1,301	49,150	49,200	1,328
45,200	45,250	1,221	46,200	46,250	1,248	47,200	47,250	1,275	48,200	48,250	1,302	49,200	49,250	1,329
45,250	45,300	1,222	46,250	46,300	1,249	47,250	47,300	1,276	48,250	48,300	1,303	49,250	49,300	1,330
45,300	45,350	1,224	46,300	46,350	1,251	47,300	47,350	1,278	48,300	48,350	1,305	49,300	49,350	1,332
45,350	45,400	1,225	46,350	46,400	1,252	47,350	47,400	1,279	48,350	48,400	1,306	49,350	49,400	1,333
45,400	45,450	1,226	46,400	46,450	1,253	47,400	47,450	1,280	48,400	48,450	1,307	49,400	49,450	1,334
45,450	45,500	1,228	46,450	46,500	1,255	47,450	47,500	1,282	48,450	48,500	1,309	49,450	49,500	1,336
45,500	45,550	1,229	46,500	46,550	1,256	47,500	47,550	1,283	48,500	48,550	1,310	49,500	49,550	1,337
45,550	45,600	1,231	46,550	46,600	1,258	47,550	47,600	1,285	48,550	48,600	1,312	49,550	49,600	1,339
45,600	45,650	1,232	46,600	46,650	1,259	47,600	47,650	1,286	48,600	48,650	1,313	49,600	49,650	1,340
45,650	45,700	1,233	46,650	46,700	1,260	47,650	47,700	1,287	48,650	48,700	1,314	49,650	49,700	1,341
45,700	45,750	1,235	46,700	46,750	1,262	47,700	47,750	1,289	48,700	48,750	1,316	49,700	49,750	1,343
45,750	45,800	1,236	46,750	46,800	1,263	47,750	47,800	1,290	48,750	48,800	1,317	49,750	49,800	1,344
45,800	45,850	1,237	46,800	46,850	1,264	47,800	47,850	1,291	48,800	48,850	1,318	49,800	49,850	1,345
45,850	45,900	1,239	46,850	46,900	1,266	47,850	47,900	1,293	48,850	48,900	1,320	49,850	49,900	1,347
45,900	45,950	1,240	46,900	46,950	1,267	47,900	47,950	1,294	48,900	48,950	1,321	49,900	49,950	1,348
45,950	46,000	1,241	46,950	47,000	1,268	47,950	48,000	1,295	48,950	49,000	1,322	49,950	50,000	1,349

For incomes of $50,000 or more, see new table on next page.

2025 ANNE ARUNDEL COUNTY TAX TABLE

FOR ALL ANNE ARUNDEL COUNTY RESIDENTS WITH A MARYLAND TAXABLE NET INCOME OF $50,000 AND ABOVE

If your taxable net income is...		and your filing status is...		If your taxable net income is...		and your filing status is...		If your taxable net income is...		and your filing status is...	
At least	But less than	Single, Married Filing Separately, or Dependent,	Married Filing Jointly, Head of Household, or Qualified Surviving Spouse,	At least	But less than	Single, Married Filing Separately, or Dependent,	Married Filing Jointly, Head of Household, or Qualified Surviving Spouse,	At least	But less than	Single, Married Filing Separately, or Dependent,	Married Filing Jointly, Head of Household, or Qualified Surviving Spouse,
		then your Anne Arundel County tax is...				then your Anne Arundel County tax is...				then your Anne Arundel County tax is...	
50,000				**53,000**				**56,000**			
50,000	50,050	1,351	1,351	53,000	53,050	1,439	1,432	56,000	56,050	1,527	1,513
50,050	50,100	1,352	1,352	53,050	53,100	1,440	1,433	56,050	56,100	1,529	1,514
50,100	50,150	1,354	1,353	53,100	53,150	1,442	1,434	56,100	56,150	1,530	1,515
50,150	50,200	1,355	1,355	53,150	53,200	1,443	1,436	56,150	56,200	1,532	1,517
50,200	50,250	1,357	1,356	53,200	53,250	1,445	1,437	56,200	56,250	1,533	1,518
50,250	50,300	1,358	1,357	53,250	53,300	1,446	1,438	56,250	56,300	1,534	1,519
50,300	50,350	1,360	1,359	53,300	53,350	1,448	1,440	56,300	56,350	1,536	1,521
50,350	50,400	1,361	1,360	53,350	53,400	1,449	1,441	56,350	56,400	1,537	1,522
50,400	50,450	1,362	1,361	53,400	53,450	1,451	1,442	56,400	56,450	1,539	1,523
50,450	50,500	1,364	1,363	53,450	53,500	1,452	1,444	56,450	56,500	1,540	1,525
50,500	50,550	1,365	1,364	53,500	53,550	1,454	1,445	56,500	56,550	1,542	1,526
50,550	50,600	1,367	1,366	53,550	53,600	1,455	1,447	56,550	56,600	1,543	1,528
50,600	50,650	1,368	1,367	53,600	53,650	1,457	1,448	56,600	56,650	1,545	1,529
50,650	50,700	1,370	1,368	53,650	53,700	1,458	1,449	56,650	56,700	1,546	1,530
50,700	50,750	1,371	1,370	53,700	53,750	1,460	1,451	56,700	56,750	1,548	1,532
50,750	50,800	1,373	1,371	53,750	53,800	1,461	1,452	56,750	56,800	1,549	1,533
50,800	50,850	1,374	1,372	53,800	53,850	1,462	1,453	56,800	56,850	1,551	1,534
50,850	50,900	1,376	1,374	53,850	53,900	1,464	1,455	56,850	56,900	1,552	1,536
50,900	50,950	1,377	1,375	53,900	53,950	1,465	1,456	56,900	56,950	1,554	1,537
50,950	51,000	1,379	1,376	53,950	54,000	1,467	1,457	56,950	57,000	1,555	1,538
51,000				**54,000**				**57,000**			
51,000	51,050	1,380	1,378	54,000	54050	1,468	1,459	57,000	57,050	1,557	1,540
51,050	51,100	1,382	1,379	54,050	54100	1,470	1,460	57,050	57,100	1,558	1,541
51,100	51,150	1,383	1,380	54,100	54150	1,471	1,461	57,100	57,150	1,559	1,542
51,150	51,200	1,385	1,382	54,150	54200	1,473	1,463	57,150	57,200	1,561	1,544
51,200	51,250	1,386	1,383	54,200	54250	1,474	1,464	57,200	57,250	1,562	1,545
51,250	51,300	1,387	1,384	54,250	54300	1,476	1,465	57,250	57,300	1,564	1,546
51,300	51,350	1,389	1,386	54,300	54350	1,477	1,467	57,300	57,350	1,565	1,548
51,350	51,400	1,390	1,387	54,350	54400	1,479	1,468	57,350	57,400	1,567	1,549
51,400	51,450	1,392	1,388	54,400	54450	1,480	1,469	57,400	57,450	1,568	1,550
51,450	51,500	1,393	1,390	54,450	54500	1,482	1,471	57,450	57,500	1,570	1,552
51,500	51,550	1,395	1,391	54,500	54550	1,483	1,472	57,500	57,550	1,571	1,553
51,550	51,600	1,396	1,393	54,550	54600	1,485	1,474	57,550	57,600	1,573	1,555
51,600	51,650	1,398	1,394	54,600	54650	1,486	1,475	57,600	57,650	1,574	1,556
51,650	51,700	1,399	1,395	54,650	54700	1,487	1,476	57,650	57,700	1,576	1,557
51,700	51,750	1,401	1,397	54,700	54750	1,489	1,478	57,700	57,750	1,577	1,559
51,750	51,800	1,402	1,398	54,750	54800	1,490	1,479	57,750	57,800	1,579	1,560
51,800	51,850	1,404	1,399	54,800	54850	1,492	1,480	57,800	57,850	1,580	1,561
51,850	51,900	1,405	1,401	54,850	54900	1,493	1,482	57,850	57,900	1,582	1,563
51,900	51,950	1,407	1,402	54,900	54950	1,495	1,483	57,900	57,950	1,583	1,564
51,950	52,000	1,408	1,403	54,950	55000	1,496	1,484	57,950	58,000	1,584	1,565
52,000				**55,000**				**58,000**			
52,000	52,050	1,410	1,405	55,000	55,050	1,498	1,486	58,000	58,050	1,586	1,567
52,050	52,100	1,411	1,406	55,050	55,100	1,499	1,487	58,050	58,100	1,587	1,568
52,100	52,150	1,412	1,407	55,100	55,150	1,501	1,488	58,100	58,150	1,589	1,569
52,150	52,200	1,414	1,409	55,150	55,200	1,502	1,490	58,150	58,200	1,590	1,571
52,200	52,250	1,415	1,410	55,200	55,250	1,504	1,491	58,200	58,250	1,592	1,572
52,250	52,300	1,417	1,411	55,250	55,300	1,505	1,492	58,250	58,300	1,593	1,573
52,300	52,350	1,418	1,413	55,300	55,350	1,507	1,494	58,300	58,350	1,595	1,575
52,350	52,400	1,420	1,414	55,350	55,400	1,508	1,495	58,350	58,400	1,596	1,576
52,400	52,450	1,421	1,415	55,400	55,450	1,509	1,496	58,400	58,450	1,598	1,577
52,450	52,500	1,423	1,417	55,450	55,500	1,511	1,498	58,450	58,500	1,599	1,579
52,500	52,550	1,424	1,418	55,500	55,550	1,512	1,499	58,500	58,550	1,601	1,580
52,550	52,600	1,426	1,420	55,550	55,600	1,514	1,501	58,550	58,600	1,602	1,582
52,600	52,650	1,427	1,421	55,600	55,650	1,515	1,502	58,600	58,650	1,604	1,583
52,650	52,700	1,429	1,422	55,650	55,700	1,517	1,503	58,650	58,700	1,605	1,584
52,700	52,750	1,430	1,424	55,700	55,750	1,518	1,505	58,700	58,750	1,607	1,586
52,750	52,800	1,432	1,425	55,750	55,800	1,520	1,506	58,750	58,800	1,608	1,587
52,800	52,850	1,433	1,426	55,800	55,850	1,521	1,507	58,800	58,850	1,609	1,588
52,850	52,900	1,435	1,428	55,850	55,900	1,523	1,509	58,850	58,900	1,611	1,590
52,900	52,950	1,436	1,429	55,900	55,950	1,524	1,510	58,900	58,950	1,612	1,591
52,950	53,000	1,437	1,430	55,950	56,000	1,526	1,511	58,950	59,000	1,614	1,592

2025 ANNE ARUNDEL COUNTY TAX TABLE

FOR ALL ANNE ARUNDEL COUNTY RESIDENTS WITH A MARYLAND TAXABLE NET INCOME OF $50,000 AND ABOVE

If your taxable net income is...		and your filing status is...		If your taxable net income is...		and your filing status is...		If your taxable net income is...		and your filing status is...	
At least	But less than	Single, Married Filing Separately, or Dependent,	Married Filing Jointly, Head of Household, or Qualified Surviving Spouse,	At least	But less than	Single, Married Filing Separately, or Dependent,	Married Filing Jointly, Head of Household, or Qualified Surviving Spouse,	At least	But less than	Single, Married Filing Separately, or Dependent,	Married Filing Jointly, Head of Household, or Qualified Surviving Spouse,
		then your Anne Arundel County tax is...				then your Anne Arundel County tax is...				then your Anne Arundel County tax is...	
59,000				**62,000**				**65,000**			
59,000	59,050	1,615	1,594	62,000	62,050	1,704	1,675	65,000	65,050	1,792	1,756
59,050	59,100	1,617	1,595	62,050	62,100	1,705	1,676	65,050	65,100	1,793	1,757
59,100	59,150	1,618	1,596	62,100	62,150	1,706	1,677	65,100	65,150	1,795	1,758
59,150	59,200	1,620	1,598	62,150	62,200	1,708	1,679	65,150	65,200	1,796	1,760
59,200	59,250	1,621	1,599	62,200	62,250	1,709	1,680	65,200	65,250	1,798	1,761
59,250	59,300	1,623	1,600	62,250	62,300	1,711	1,681	65,250	65,300	1,799	1,762
59,300	59,350	1,624	1,602	62,300	62,350	1,712	1,683	65,300	65,350	1,801	1,764
59,350	59,400	1,626	1,603	62,350	62,400	1,714	1,684	65,350	65,400	1,802	1,765
59,400	59,450	1,627	1,604	62,400	62,450	1,715	1,685	65,400	65,450	1,803	1,766
59,450	59,500	1,629	1,606	62,450	62,500	1,717	1,687	65,450	65,500	1,805	1,768
59,500	59,550	1,630	1,607	62,500	62,550	1,718	1,688	65,500	65,550	1,806	1,769
59,550	59,600	1,632	1,609	62,550	62,600	1,720	1,690	65,550	65,600	1,808	1,771
59,600	59,650	1,633	1,610	62,600	62,650	1,721	1,691	65,600	65,650	1,809	1,772
59,650	59,700	1,634	1,611	62,650	62,700	1,723	1,692	65,650	65,700	1,811	1,773
59,700	59,750	1,636	1,613	62,700	62,750	1,724	1,694	65,700	65,750	1,812	1,775
59,750	59,800	1,637	1,614	62,750	62,800	1,726	1,695	65,750	65,800	1,814	1,776
59,800	59,850	1,639	1,615	62,800	62,850	1,727	1,696	65,800	65,850	1,815	1,777
59,850	59,900	1,640	1,617	62,850	62,900	1,729	1,698	65,850	65,900	1,817	1,779
59,900	59,950	1,642	1,618	62,900	62,950	1,730	1,699	65,900	65,950	1,818	1,780
59,950	60,000	1,643	1,619	62,950	63,000	1,731	1,700	65,950	66,000	1,820	1,781
60,000				**63,000**				**66,000**			
60,000	60,050	1,645	1,621	63,000	63,050	1,733	1,702	66,000	66,050	1,821	1,783
60,050	60,100	1,646	1,622	63,050	63,100	1,734	1,703	66,050	66,100	1,823	1,784
60,100	60,150	1,648	1,623	63,100	63,150	1,736	1,704	66,100	66,150	1,824	1,785
60,150	60,200	1,649	1,625	63,150	63,200	1,737	1,706	66,150	66,200	1,826	1,787
60,200	60,250	1,651	1,626	63,200	63,250	1,739	1,707	66,200	66,250	1,827	1,788
60,250	60,300	1,652	1,627	63,250	63,300	1,740	1,708	66,250	66,300	1,828	1,789
60,300	60,350	1,654	1,629	63,300	63,350	1,742	1,710	66,300	66,350	1,830	1,791
60,350	60,400	1,655	1,630	63,350	63,400	1,743	1,711	66,350	66,400	1,831	1,792
60,400	60,450	1,656	1,631	63,400	63,450	1,745	1,712	66,400	66,450	1,833	1,793
60,450	60,500	1,658	1,633	63,450	63,500	1,746	1,714	66,450	66,500	1,834	1,795
60,500	60,550	1,659	1,634	63,500	63,550	1,748	1,715	66,500	66,550	1,836	1,796
60,550	60,600	1,661	1,636	63,550	63,600	1,749	1,717	66,550	66,600	1,837	1,798
60,600	60,650	1,662	1,637	63,600	63,650	1,751	1,718	66,600	66,650	1,839	1,799
60,650	60,700	1,664	1,638	63,650	63,700	1,752	1,719	66,650	66,700	1,840	1,800
60,700	60,750	1,665	1,640	63,700	63,750	1,754	1,721	66,700	66,750	1,842	1,802
60,750	60,800	1,667	1,641	63,750	63,800	1,755	1,722	66,750	66,800	1,843	1,803
60,800	60,850	1,668	1,642	63,800	63,850	1,756	1,723	66,800	66,850	1,845	1,804
60,850	60,900	1,670	1,644	63,850	63,900	1,758	1,725	66,850	66,900	1,846	1,806
60,900	60,950	1,671	1,645	63,900	63,950	1,759	1,726	66,900	66,950	1,848	1,807
60,950	61,000	1,673	1,646	63,950	64,000	1,761	1,727	66,950	67,000	1,849	1,808
61,000				**64,000**				**67,000**			
61,000	61,050	1,674	1,648	64,000	64,050	1,762	1,729	67,000	67,050	1,851	1,810
61,050	61,100	1,676	1,649	64,050	64,100	1,764	1,730	67,050	67,100	1,852	1,811
61,100	61,150	1,677	1,650	64,100	64,150	1,765	1,731	67,100	67,150	1,853	1,812
61,150	61,200	1,679	1,652	64,150	64,200	1,767	1,733	67,150	67,200	1,855	1,814
61,200	61,250	1,680	1,653	64,200	64,250	1,768	1,734	67,200	67,250	1,856	1,815
61,250	61,300	1,681	1,654	64,250	64,300	1,770	1,735	67,250	67,300	1,858	1,816
61,300	61,350	1,683	1,656	64,300	64,350	1,771	1,737	67,300	67,350	1,859	1,818
61,350	61,400	1,684	1,657	64,350	64,400	1,773	1,738	67,350	67,400	1,861	1,819
61,400	61,450	1,686	1,658	64,400	64,450	1,774	1,739	67,400	67,450	1,862	1,820
61,450	61,500	1,687	1,660	64,450	64,500	1,776	1,741	67,450	67,500	1,864	1,822
61,500	61,550	1,689	1,661	64,500	64,550	1,777	1,742	67,500	67,550	1,865	1,823
61,550	61,600	1,690	1,663	64,550	64,600	1,779	1,744	67,550	67,600	1,867	1,825
61,600	61,650	1,692	1,664	64,600	64,650	1,780	1,745	67,600	67,650	1,868	1,826
61,650	61,700	1,693	1,665	64,650	64,700	1,781	1,746	67,650	67,700	1,870	1,827
61,700	61,750	1,695	1,667	64,700	64,750	1,783	1,748	67,700	67,750	1,871	1,829
61,750	61,800	1,696	1,668	64,750	64,800	1,784	1,749	67,750	67,800	1,873	1,830
61,800	61,850	1,698	1,669	64,800	64,850	1,786	1,750	67,800	67,850	1,874	1,831
61,850	61,900	1,699	1,671	64,850	64,900	1,787	1,752	67,850	67,900	1,876	1,833
61,900	61,950	1,701	1,672	64,900	64,950	1,789	1,753	67,900	67,950	1,877	1,834
61,950	62,000	1,702	1,673	64,950	65,000	1,790	1,754	67,950	68,000	1,878	1,835

2025 ANNE ARUNDEL COUNTY TAX TABLE

FOR ALL ANNE ARUNDEL COUNTY RESIDENTS WITH A MARYLAND TAXABLE NET INCOME OF $50,000 AND ABOVE

If your taxable net income is...		and your filing status is...		If your taxable net income is...		and your filing status is...		If your taxable net income is...		and your filing status is...	
At least	But less than	Single, Married Filing Separately, or Dependent,	Married Filing Jointly, Head of Household, or Qualified Surviving Spouse,	At least	But less than	Single, Married Filing Separately, or Dependent,	Married Filing Jointly, Head of Household, or Qualified Surviving Spouse,	At least	But less than	Single, Married Filing Separately, or Dependent,	Married Filing Jointly, Head of Household, or Qualified Surviving Spouse,
		then your Anne Arundel County tax is...				then your Anne Arundel County tax is...				then your Anne Arundel County tax is...	
68,000				**71,000**				**74,000**			
68,000	68,050	1,880	1,837	71,000	71,050	1,968	1,918	74,000	74,050	2,056	1,999
68,050	68,100	1,881	1,838	71,050	71,100	1,970	1,919	74,050	74,100	2,058	2,000
68,100	68,150	1,883	1,839	71,100	71,150	1,971	1,920	74,100	74,150	2,059	2,001
68,150	68,200	1,884	1,841	71,150	71,200	1,973	1,922	74,150	74,200	2,061	2,003
68,200	68,250	1,886	1,842	71,200	71,250	1,974	1,923	74,200	74,250	2,062	2,004
68,250	68,300	1,887	1,843	71,250	71,300	1,975	1,924	74,250	74,300	2,064	2,005
68,300	68,350	1,889	1,845	71,300	71,350	1,977	1,926	74,300	74,350	2,065	2,007
68,350	68,400	1,890	1,846	71,350	71,400	1,978	1,927	74,350	74,400	2,067	2,008
68,400	68,450	1,892	1,847	71,400	71,450	1,980	1,928	74,400	74,450	2,068	2,009
68,450	68,500	1,893	1,849	71,450	71,500	1,981	1,930	74,450	74,500	2,070	2,011
68,500	68,550	1,895	1,850	71,500	71,550	1,983	1,931	74,500	74,550	2,071	2,012
68,550	68,600	1,896	1,852	71,550	71,600	1,984	1,933	74,550	74,600	2,073	2,014
68,600	68,650	1,898	1,853	71,600	71,650	1,986	1,934	74,600	74,650	2,074	2,015
68,650	68,700	1,899	1,854	71,650	71,700	1,987	1,935	74,650	74,700	2,075	2,016
68,700	68,750	1,901	1,856	71,700	71,750	1,989	1,937	74,700	74,750	2,077	2,018
68,750	68,800	1,902	1,857	71,750	71,800	1,990	1,938	74,750	74,800	2,078	2,019
68,800	68,850	1,903	1,858	71,800	71,850	1,992	1,939	74,800	74,850	2,080	2,020
68,850	68,900	1,905	1,860	71,850	71,900	1,993	1,941	74,850	74,900	2,081	2,022
68,900	68,950	1,906	1,861	71,900	71,950	1,995	1,942	74,900	74,950	2,083	2,023
68,950	69,000	1,908	1,862	71,950	72,000	1,996	1,943	74,950	75,000	2,084	2,024
69,000				**72,000**				**75,000**			
69,000	69,050	1,909	1,864	72,000	72,050	1,998	1,945	75,000	75,050	2,086	2,026
69,050	69,100	1,911	1,865	72,050	72,100	1,999	1,946	75,050	75,100	2,087	2,027
69,100	69,150	1,912	1,866	72,100	72,150	2,000	1,947	75,100	75,150	2,089	2,029
69,150	69,200	1,914	1,868	72,150	72,200	2,002	1,949	75,150	75,200	2,090	2,030
69,200	69,250	1,915	1,869	72,200	72,250	2,003	1,950	75,200	75,250	2,092	2,032
69,250	69,300	1,917	1,870	72,250	72,300	2,005	1,951	75,250	75,300	2,093	2,033
69,300	69,350	1,918	1,872	72,300	72,350	2,006	1,953	75,300	75,350	2,095	2,035
69,350	69,400	1,920	1,873	72,350	72,400	2,008	1,954	75,350	75,400	2,096	2,036
69,400	69,450	1,921	1,874	72,400	72,450	2,009	1,955	75,400	75,450	2,097	2,037
69,450	69,500	1,923	1,876	72,450	72,500	2,011	1,957	75,450	75,500	2,099	2,039
69,500	69,550	1,924	1,877	72,500	72,550	2,012	1,958	75,500	75,550	2,100	2,040
69,550	69,600	1,926	1,879	72,550	72,600	2,014	1,960	75,550	75,600	2,102	2,042
69,600	69,650	1,927	1,880	72,600	72,650	2,015	1,961	75,600	75,650	2,103	2,043
69,650	69,700	1,928	1,881	72,650	72,700	2,017	1,962	75,650	75,700	2,105	2,045
69,700	69,750	1,930	1,883	72,700	72,750	2,018	1,964	75,700	75,750	2,106	2,046
69,750	69,800	1,931	1,884	72,750	72,800	2,020	1,965	75,750	75,800	2,108	2,048
69,800	69,850	1,933	1,885	72,800	72,850	2,021	1,966	75,800	75,850	2,109	2,049
69,850	69,900	1,934	1,887	72,850	72,900	2,023	1,968	75,850	75,900	2,111	2,051
69,900	69,950	1,936	1,888	72,900	72,950	2,024	1,969	75,900	75,950	2,112	2,052
69,950	70,000	1,937	1,889	72,950	73,000	2,025	1,970	75,950	76,000	2,114	2,054
70,000				**73,000**				**76,000**			
70,000	70,050	1,939	1,891	73,000	73,050	2,027	1,972	76,000	76,050	2,115	2,055
70,050	70,100	1,940	1,892	73,050	73,100	2,028	1,973	76,050	76,100	2,117	2,057
70,100	70,150	1,942	1,893	73,100	73,150	2,030	1,974	76,100	76,150	2,118	2,058
70,150	70,200	1,943	1,895	73,150	73,200	2,031	1,976	76,150	76,200	2,120	2,060
70,200	70,250	1,945	1,896	73,200	73,250	2,033	1,977	76,200	76,250	2,121	2,061
70,250	70,300	1,946	1,897	73,250	73,300	2,034	1,978	76,250	76,300	2,122	2,062
70,300	70,350	1,948	1,899	73,300	73,350	2,036	1,980	76,300	76,350	2,124	2,064
70,350	70,400	1,949	1,900	73,350	73,400	2,037	1,981	76,350	76,400	2,125	2,065
70,400	70,450	1,950	1,901	73,400	73,450	2,039	1,982	76,400	76,450	2,127	2,067
70,450	70,500	1,952	1,903	73,450	73,500	2,040	1,984	76,450	76,500	2,128	2,068
70,500	70,550	1,953	1,904	73,500	73,550	2,042	1,985	76,500	76,550	2,130	2,070
70,550	70,600	1,955	1,906	73,550	73,600	2,043	1,987	76,550	76,600	2,131	2,071
70,600	70,650	1,956	1,907	73,600	73,650	2,045	1,988	76,600	76,650	2,133	2,073
70,650	70,700	1,958	1,908	73,650	73,700	2,046	1,989	76,650	76,700	2,134	2,074
70,700	70,750	1,959	1,910	73,700	73,750	2,048	1,991	76,700	76,750	2,136	2,076
70,750	70,800	1,961	1,911	73,750	73,800	2,049	1,992	76,750	76,800	2,137	2,077
70,800	70,850	1,962	1,912	73,800	73,850	2,050	1,993	76,800	76,850	2,139	2,079
70,850	70,900	1,964	1,914	73,850	73,900	2,052	1,995	76,850	76,900	2,140	2,080
70,900	70,950	1,965	1,915	73,900	73,950	2,053	1,996	76,900	76,950	2,142	2,082
70,950	71,000	1,967	1,916	73,950	74,000	2,055	1,997	76,950	77,000	2,143	2,083

2025 ANNE ARUNDEL COUNTY TAX TABLE

FOR ALL ANNE ARUNDEL COUNTY RESIDENTS WITH A MARYLAND TAXABLE NET INCOME OF $50,000 AND ABOVE

If your taxable net income is...		and your filing status is...		If your taxable net income is...		and your filing status is...		If your taxable net income is...		and your filing status is...	
At least	But less than	Single, Married Filing Separately, or Dependent,	Married Filing Jointly, Head of Household, or Qualified Surviving Spouse,	At least	But less than	Single, Married Filing Separately, or Dependent,	Married Filing Jointly, Head of Household, or Qualified Surviving Spouse,	At least	But less than	Single, Married Filing Separately, or Dependent,	Married Filing Jointly, Head of Household, or Qualified Surviving Spouse,
		then your Anne Arundel County tax is...				then your Anne Arundel County tax is...				then your Anne Arundel County tax is...	
77,000				**80,000**				**83,000**			
77,000	77,050	2,145	2,085	80,000	80,050	2,233	2,173	83,000	83050	2,321	2,261
77,050	77,100	2,146	2,086	80,050	80,100	2,234	2,174	83,050	83100	2,322	2,262
77,100	77,150	2,147	2,087	80,100	80,150	2,236	2,176	83,100	83150	2,324	2,264
77,150	77,200	2,149	2,089	80,150	80,200	2,237	2,177	83,150	83200	2,325	2,265
77,200	77,250	2,150	2,090	80,200	80,250	2,239	2,179	83,200	83250	2,327	2,267
77,250	77,300	2,152	2,092	80,250	80,300	2,240	2,180	83,250	83300	2,328	2,268
77,300	77,350	2,153	2,093	80,300	80,350	2,242	2,182	83,300	83350	2,330	2,270
77,350	77,400	2,155	2,095	80,350	80,400	2,243	2,183	83,350	83400	2,331	2,271
77,400	77,450	2,156	2,096	80,400	80,450	2,244	2,184	83,400	83450	2,333	2,273
77,450	77,500	2,158	2,098	80,450	80,500	2,246	2,186	83,450	83500	2,334	2,274
77,500	77,550	2,159	2,099	80,500	80,550	2,247	2,187	83,500	83550	2,336	2,276
77,550	77,600	2,161	2,101	80,550	80,600	2,249	2,189	83,550	83600	2,337	2,277
77,600	77,650	2,162	2,102	80,600	80,650	2,250	2,190	83,600	83650	2,339	2,279
77,650	77,700	2,164	2,104	80,650	80,700	2,252	2,192	83,650	83700	2,340	2,280
77,700	77,750	2,165	2,105	80,700	80,750	2,253	2,193	83,700	83750	2,342	2,282
77,750	77,800	2,167	2,107	80,750	80,800	2,255	2,195	83,750	83800	2,343	2,283
77,800	77,850	2,168	2,108	80,800	80,850	2,256	2,196	83,800	83850	2,344	2,284
77,850	77,900	2,170	2,110	80,850	80,900	2,258	2,198	83,850	83900	2,346	2,286
77,900	77,950	2,171	2,111	80,900	80,950	2,259	2,199	83,900	83950	2,347	2,287
77,950	78,000	2,172	2,112	80,950	81,000	2,261	2,201	83,950	84000	2,349	2,289
78,000				**81,000**				**84,000**			
78,000	78,050	2,174	2,114	81,000	81,050	2,262	2,202	84,000	84,050	2,350	2,290
78,050	78,100	2,175	2,115	81,050	81,100	2,264	2,204	84,050	84,100	2,352	2,292
78,100	78,150	2,177	2,117	81,100	81,150	2,265	2,205	84,100	84,150	2,353	2,293
78,150	78,200	2,178	2,118	81,150	81,200	2,267	2,207	84,150	84,200	2,355	2,295
78,200	78,250	2,180	2,120	81,200	81,250	2,268	2,208	84,200	84,250	2,356	2,296
78,250	78,300	2,181	2,121	81,250	81,300	2,269	2,209	84,250	84,300	2,358	2,298
78,300	78,350	2,183	2,123	81,300	81,350	2,271	2,211	84,300	84,350	2,359	2,299
78,350	78,400	2,184	2,124	81,350	81,400	2,272	2,212	84,350	84,400	2,361	2,301
78,400	78,450	2,186	2,126	81,400	81,450	2,274	2,214	84,400	84,450	2,362	2,302
78,450	78,500	2,187	2,127	81,450	81,500	2,275	2,215	84,450	84,500	2,364	2,304
78,500	78,550	2,189	2,129	81,500	81,550	2,277	2,217	84,500	84,550	2,365	2,305
78,550	78,600	2,190	2,130	81,550	81,600	2,278	2,218	84,550	84,600	2,367	2,307
78,600	78,650	2,192	2,132	81,600	81,650	2,280	2,220	84,600	84,650	2,368	2,308
78,650	78,700	2,193	2,133	81,650	81,700	2,281	2,221	84,650	84,700	2,369	2,309
78,700	78,750	2,195	2,135	81,700	81,750	2,283	2,223	84,700	84,750	2,371	2,311
78,750	78,800	2,196	2,136	81,750	81,800	2,284	2,224	84,750	84,800	2,372	2,312
78,800	78,850	2,197	2,137	81,800	81,850	2,286	2,226	84,800	84,850	2,374	2,314
78,850	78,900	2,199	2,139	81,850	81,900	2,287	2,227	84,850	84,900	2,375	2,315
78,900	78,950	2,200	2,140	81,900	81,950	2,289	2,229	84,900	84,950	2,377	2,317
78,950	79,000	2,202	2,142	81,950	82,000	2,290	2,230	84,950	85,000	2,378	2,318
79,000				**82,000**				**85,000**			
79,000	79,050	2,203	2,143	82,000	82,050	2,292	2,232	85,000	85,050	2,380	2,320
79,050	79,100	2,205	2,145	82,050	82,100	2,293	2,233	85,050	85,100	2,381	2,321
79,100	79,150	2,206	2,146	82,100	82,150	2,294	2,234	85,100	85,150	2,383	2,323
79,150	79,200	2,208	2,148	82,150	82,200	2,296	2,236	85,150	85,200	2,384	2,324
79,200	79,250	2,209	2,149	82,200	82,250	2,297	2,237	85,200	85,250	2,386	2,326
79,250	79,300	2,211	2,151	82,250	82,300	2,299	2,239	85,250	85,300	2,387	2,327
79,300	79,350	2,212	2,152	82,300	82,350	2,300	2,240	85,300	85,350	2,389	2,329
79,350	79,400	2,214	2,154	82,350	82,400	2,302	2,242	85,350	85,400	2,390	2,330
79,400	79,450	2,215	2,155	82,400	82,450	2,303	2,243	85,400	85,450	2,391	2,331
79,450	79,500	2,217	2,157	82,450	82,500	2,305	2,245	85,450	85,500	2,393	2,333
79,500	79,550	2,218	2,158	82,500	82,550	2,306	2,246	85,500	85,550	2,394	2,334
79,550	79,600	2,220	2,160	82,550	82,600	2,308	2,248	85,550	85,600	2,396	2,336
79,600	79,650	2,221	2,161	82,600	82,650	2,309	2,249	85,600	85,650	2,397	2,337
79,650	79,700	2,222	2,162	82,650	82,700	2,311	2,251	85,650	85,700	2,399	2,339
79,700	79,750	2,224	2,164	82,700	82,750	2,312	2,252	85,700	85,750	2,400	2,340
79,750	79,800	2,225	2,165	82,750	82,800	2,314	2,254	85,750	85,800	2,402	2,342
79,800	79,850	2,227	2,167	82,800	82,850	2,315	2,255	85,800	85,850	2,403	2,343
79,850	79,900	2,228	2,168	82,850	82,900	2,317	2,257	85,850	85,900	2,405	2,345
79,900	79,950	2,230	2,170	82,900	82,950	2,318	2,258	85,900	85,950	2,406	2,346
79,950	80,000	2,231	2,171	82,950	83,000	2,319	2,259	85,950	86,000	2,408	2,348

2025 ANNE ARUNDEL COUNTY TAX TABLE

FOR ALL ANNE ARUNDEL COUNTY RESIDENTS WITH A MARYLAND TAXABLE NET INCOME OF $50,000 AND ABOVE

If your taxable net income is...		and your filing status is...		If your taxable net income is...		and your filing status is...		If your taxable net income is...		and your filing status is...	
At least	But less than	Single, Married Filing Separately, or Dependent,	Married Filing Jointly, Head of Household, or Qualified Surviving Spouse,	At least	But less than	Single, Married Filing Separately, or Dependent,	Married Filing Jointly, Head of Household, or Qualified Surviving Spouse,	At least	But less than	Single, Married Filing Separately, or Dependent,	Married Filing Jointly, Head of Household, or Qualified Surviving Spouse,
		then your Anne Arundel County tax is...				then your Anne Arundel County tax is...				then your Anne Arundel County tax is...	
86,000				**89,000**				**92,000**			
86,000	86,050	2,409	2,349	89,000	89,050	2,497	2,437	92,000	92,050	2,586	2,526
86,050	86,100	2,411	2,351	89,050	89,100	2,499	2,439	92,050	92,100	2,587	2,527
86,100	86,150	2,412	2,352	89,100	89,150	2,500	2,440	92,100	92,150	2,588	2,528
86,150	86,200	2,414	2,354	89,150	89,200	2,502	2,442	92,150	92,200	2,590	2,530
86,200	86,250	2,415	2,355	89,200	89,250	2,503	2,443	92,200	92,250	2,591	2,531
86,250	86,300	2,416	2,356	89,250	89,300	2,505	2,445	92,250	92,300	2,593	2,533
86,300	86,350	2,418	2,358	89,300	89,350	2,506	2,446	92,300	92,350	2,594	2,534
86,350	86,400	2,419	2,359	89,350	89,400	2,508	2,448	92,350	92,400	2,596	2,536
86,400	86,450	2,421	2,361	89,400	89,450	2,509	2,449	92,400	92,450	2,597	2,537
86,450	86,500	2,422	2,362	89,450	89,500	2,511	2,451	92,450	92,500	2,599	2,539
86,500	86,550	2,424	2,364	89,500	89,550	2,512	2,452	92,500	92,550	2,600	2,540
86,550	86,600	2,425	2,365	89,550	89,600	2,514	2,454	92,550	92,600	2,602	2,542
86,600	86,650	2,427	2,367	89,600	89,650	2,515	2,455	92,600	92,650	2,603	2,543
86,650	86,700	2,428	2,368	89,650	89,700	2,516	2,456	92,650	92,700	2,605	2,545
86,700	86,750	2,430	2,370	89,700	89,750	2,518	2,458	92,700	92,750	2,606	2,546
86,750	86,800	2,431	2,371	89,750	89,800	2,519	2,459	92,750	92,800	2,608	2,548
86,800	86,850	2,433	2,373	89,800	89,850	2,521	2,461	92,800	92,850	2,609	2,549
86,850	86,900	2,434	2,374	89,850	89,900	2,522	2,462	92,850	92,900	2,611	2,551
86,900	86,950	2,436	2,376	89,900	89,950	2,524	2,464	92,900	92,950	2,612	2,552
86,950	87,000	2,437	2,377	89,950	90,000	2,525	2,465	92,950	93,000	2,613	2,553
87,000				**90,000**				**93,000**			
87,000	87,050	2,439	2,379	90,000	90,050	2,527	2,467	93,000	93,050	2,615	2,555
87,050	87,100	2,440	2,380	90,050	90,100	2,528	2,468	93,050	93,100	2,616	2,556
87,100	87,150	2,441	2,381	90,100	90,150	2,530	2,470	93,100	93,150	2,618	2,558
87,150	87,200	2,443	2,383	90,150	90,200	2,531	2,471	93,150	93,200	2,619	2,559
87,200	87,250	2,444	2,384	90,200	90,250	2,533	2,473	93,200	93,250	2,621	2,561
87,250	87,300	2,446	2,386	90,250	90,300	2,534	2,474	93,250	93,300	2,622	2,562
87,300	87,350	2,447	2,387	90,300	90,350	2,536	2,476	93,300	93,350	2,624	2,564
87,350	87,400	2,449	2,389	90,350	90,400	2,537	2,477	93,350	93,400	2,625	2,565
87,400	87,450	2,450	2,390	90,400	90,450	2,538	2,478	93,400	93,450	2,627	2,567
87,450	87,500	2,452	2,392	90,450	90,500	2,540	2,480	93,450	93,500	2,628	2,568
87,500	87,550	2,453	2,393	90,500	90,550	2,541	2,481	93,500	93,550	2,630	2,570
87,550	87,600	2,455	2,395	90,550	90,600	2,543	2,483	93,550	93,600	2,631	2,571
87,600	87,650	2,456	2,396	90,600	90,650	2,544	2,484	93,600	93,650	2,633	2,573
87,650	87,700	2,458	2,398	90,650	90,700	2,546	2,486	93,650	93,700	2,634	2,574
87,700	87,750	2,459	2,399	90,700	90,750	2,547	2,487	93,700	93,750	2,636	2,576
87,750	87,800	2,461	2,401	90,750	90,800	2,549	2,489	93,750	93,800	2,637	2,577
87,800	87,850	2,462	2,402	90,800	90,850	2,550	2,490	93,800	93,850	2,638	2,578
87,850	87,900	2,464	2,404	90,850	90,900	2,552	2,492	93,850	93,900	2,640	2,580
87,900	87,950	2,465	2,405	90,900	90,950	2,553	2,493	93,900	93,950	2,641	2,581
87,950	88,000	2,466	2,406	90,950	91,000	2,555	2,495	93,950	94,000	2,643	2,583
88,000				**91,000**				**94,000**			
88,000	88,050	2,468	2,408	91,000	91,050	2,556	2,496	94,000	94,050	2,644	2,584
88,050	88,100	2,469	2,409	91,050	91,100	2,558	2,498	94,050	94,100	2,646	2,586
88,100	88,150	2,471	2,411	91,100	91,150	2,559	2,499	94,100	94,150	2,647	2,587
88,150	88,200	2,472	2,412	91,150	91,200	2,561	2,501	94,150	94,200	2,649	2,589
88,200	88,250	2,474	2,414	91,200	91,250	2,562	2,502	94,200	94,250	2,650	2,590
88,250	88,300	2,475	2,415	91,250	91,300	2,563	2,503	94,250	94,300	2,652	2,592
88,300	88,350	2,477	2,417	91,300	91,350	2,565	2,505	94,300	94,350	2,653	2,593
88,350	88,400	2,478	2,418	91,350	91,400	2,566	2,506	94,350	94,400	2,655	2,595
88,400	88,450	2,480	2,420	91,400	91,450	2,568	2,508	94,400	94,450	2,656	2,596
88,450	88,500	2,481	2,421	91,450	91,500	2,569	2,509	94,450	94,500	2,658	2,598
88,500	88,550	2,483	2,423	91,500	91,550	2,571	2,511	94,500	94,550	2,659	2,599
88,550	88,600	2,484	2,424	91,550	91,600	2,572	2,512	94,550	94,600	2,661	2,601
88,600	88,650	2,486	2,426	91,600	91,650	2,574	2,514	94,600	94,650	2,662	2,602
88,650	88,700	2,487	2,427	91,650	91,700	2,575	2,515	94,650	94,700	2,663	2,603
88,700	88,750	2,489	2,429	91,700	91,750	2,577	2,517	94,700	94,750	2,665	2,605
88,750	88,800	2,490	2,430	91,750	91,800	2,578	2,518	94,750	94,800	2,666	2,606
88,800	88,850	2,491	2,431	91,800	91,850	2,580	2,520	94,800	94,850	2,668	2,608
88,850	88,900	2,493	2,433	91,850	91,900	2,581	2,521	94,850	94,900	2,669	2,609
88,900	88,950	2,494	2,434	91,900	91,950	2,583	2,523	94,900	94,950	2,671	2,611
88,950	89,000	2,496	2,436	91,950	92,000	2,584	2,524	94,950	95,000	2,672	2,612

2025 ANNE ARUNDEL COUNTY TAX TABLE

FOR ALL ANNE ARUNDEL COUNTY RESIDENTS WITH A MARYLAND TAXABLE NET INCOME OF $50,000 AND ABOVE

If your taxable net income is...		and your filing status is...		If your taxable net income is...		and your filing status is...	
At least	But less than	Single, Married Filing Separately, or Dependent,	Married Filing Jointly, Head of Household, or Qualified Surviving Spouse,	At least	But less than	Single, Married Filing Separately, or Dependent,	Married Filing Jointly, Head of Household, or Qualified Surviving Spouse,
		then your Anne Arundel County tax is...				then your Anne Arundel County tax is...	
95,000				**98,000**			
95,000	95,050	2,674	2,614	98,000	98,050	2,762	2,702
95,050	95,100	2,675	2,615	98,050	98,100	2,763	2,703
95,100	95,150	2,677	2,617	98,100	98,150	2,765	2,705
95,150	95,200	2,678	2,618	98,150	98,200	2,766	2,706
95,200	95,250	2,680	2,620	98,200	98,250	2,768	2,708
95,250	95,300	2,681	2,621	98,250	98,300	2,769	2,709
95,300	95,350	2,683	2,623	98,300	98,350	2,771	2,711
95,350	95,400	2,684	2,624	98,350	98,400	2,772	2,712
95,400	95,450	2,685	2,625	98,400	98,450	2,774	2,714
95,450	95,500	2,687	2,627	98,450	98,500	2,775	2,715
95,500	95,550	2,688	2,628	98,500	98,550	2,777	2,717
95,550	95,600	2,690	2,630	98,550	98,600	2,778	2,718
95,600	95,650	2,691	2,631	98,600	98,650	2,780	2,720
95,650	95,700	2,693	2,633	98,650	98,700	2,781	2,721
95,700	95,750	2,694	2,634	98,700	98,750	2,783	2,723
95,750	95,800	2,696	2,636	98,750	98,800	2,784	2,724
95,800	95,850	2,697	2,637	98,800	98,850	2,785	2,725
95,850	95,900	2,699	2,639	98,850	98,900	2,787	2,727
95,900	95,950	2,700	2,640	98,900	98,950	2,788	2,728
95,950	96,000	2,702	2,642	98,950	99,000	2,790	2,730
96,000				**99,000**			
96,000	96,050	2,703	2,643	99,000	99,050	2,791	2,731
96,050	96,100	2,705	2,645	99,050	99,100	2,793	2,733
96,100	96,150	2,706	2,646	99,100	99,150	2,794	2,734
96,150	96,200	2,708	2,648	99,150	99,200	2,796	2,736
96,200	96,250	2,709	2,649	99,200	99,250	2,797	2,737
96,250	96,300	2,710	2,650	99,250	99,300	2,799	2,739
96,300	96,350	2,712	2,652	99,300	99,350	2,800	2,740
96,350	96,400	2,713	2,653	99,350	99,400	2,802	2,742
96,400	96,450	2,715	2,655	99,400	99,450	2,803	2,743
96,450	96,500	2,716	2,656	99,450	99,500	2,805	2,745
96,500	96,550	2,718	2,658	99,500	99,550	2,806	2,746
96,550	96,600	2,719	2,659	99,550	99,600	2,808	2,748
96,600	96,650	2,721	2,661	99,600	99,650	2,809	2,749
96,650	96,700	2,722	2,662	99,650	99,700	2,810	2,750
96,700	96,750	2,724	2,664	99,700	99,750	2,812	2,752
96,750	96,800	2,725	2,665	99,750	99,800	2,813	2,753
96,800	96,850	2,727	2,667	99,800	99,850	2,815	2,755
96,850	96,900	2,728	2,668	99,850	99,900	2,816	2,756
96,900	96,950	2,730	2,670	99,900	99,950	2,818	2,758
96,950	97,000	2,731	2,671	99,950	99,999	2,819	2,759
97,000							
97,000	97,050	2,733	2,673				
97,050	97,100	2,734	2,674				
97,100	97,150	2,735	2,675				
97,150	97,200	2,737	2,677				
97,200	97,250	2,738	2,678				
97,250	97,300	2,740	2,680				
97,300	97,350	2,741	2,681				
97,350	97,400	2,743	2,683				
97,400	97,450	2,744	2,684				
97,450	97,500	2,746	2,686				
97,500	97,550	2,747	2,687				
97,550	97,600	2,749	2,689				
97,600	97,650	2,750	2,690				
97,650	97,700	2,752	2,692				
97,700	97,750	2,753	2,693				
97,750	97,800	2,755	2,695				
97,800	97,850	2,756	2,696				
97,850	97,900	2,758	2,698				
97,900	97,950	2,759	2,699				
97,950	98,000	2,760	2,700				

For incomes of $100,000 or more, use the appropriate Anne Arundel County tax computation worksheet schedule (19D) on next page.

Use the appropriate Anne Arundel County Tax Computation Worksheet Schedule (19D) 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 If Line 20 of Form 502 is	**(a)** Enter the amount from Line 20 of Form 502	**(b)** Subtraction Amount	**(c)** Subtract Column (b) from (a) and enter here	**(d)** Multiplication Amount	**(e)** Multiply (c) by (d) enter here	**(f)** Addition Amount	**Anne Arundel County Tax** Add (e) and (f). Enter result here and on Line 28 of Form 502
At least $100,000 but not over $400,000	$	$50,000.00	$	x .0294	$	$1,350.00	$
Over $400,000	$	$400,000.00	$	x .0320	$	$11,640.00	$

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 If Line 20 of Form 502	**(a)** Enter the amount from Line 20 of Form 502	**(b)** Subtraction Amount	**(c)** Subtract Column (b) from (a) and enter here	**(d)** Multiplication Amount	**(e)** Multiply (c) by (d) enter here	**(f)** Addition Amount	**Anne Arundel County Tax** Add (e) to (f). Enter result here and on Line 28 of Form 502
At least $100,000 but not over $480,000	$	$75,000.00	$	x .0294	$	$2,025.00	$
Over $480,000	$	$480,000.00	$	x .0320	$	$13,932.00	$

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, 2026**. The remaining quarterly payments are due **June 15, 2026**, **September 15, 2026** and **January 15, 2027**. 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 2025 income tax (Form 502 or 505), you may apply all or part of the overpayment to your 2026 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 2026 tax. The worksheet is designed to develop an estimate of your 2026 Maryland and local income tax. Be as accurate as you can in forecasting your 2026 income. You may use your 2025 income tax as a guide, but if you will receive more income than you did in 2025, 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 2026 Maryland taxes may use the Nonresident Estimated Tax Calculator at **marylandcomptroller.gov**

Specific Instructions

Line 1. Total income expected in 2026 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 3a. Enter Maryland adjusted gross income. Maryland adjusted gross income is federal adjusted gross income modified by Maryland additions and subtractions.

Line 3b. If your federal adjusted gross income is greater than $350,000, net capital gain income included in your Maryland adjusted gross income may be subject to an additional 2% tax. Include on line 3b. any net capital gain distributed to you from a pass-through entity. The additional tax on net capital gain is not a component of the pass-through entity tax. Any credit you receive from a pass-through entity will not include the additional tax on net capital gain distributed to you. Net capital gain from the sale of certain assets is excluded from the surtax. For information about what net capital gain income is subject to the surtax, see Maryland Technical Bulletin No. 58. Enter net capital gain income included in Line 3a that is subject to the additional 2% tax on line 3b.

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

Standard deduction. If Your Filing Status is single, dependent, or married filing separately, your standard deduction amount is $3,350.

If your filing status is married filing jointly, head of household, or qualifying surviving spouse, your standard deduction amount is $6,700.

Itemized deductions. Enter the total of federal itemized deductions less state and local income taxes and phaseout amount if applicable.

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

a. $3,200 each for taxpayer and spouse.

b. $1,000 each for taxpayer and spouse if age 65 or over and/or blind.

c. $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 8a. Maryland income tax before net capital gain surtax. Use the tax rate schedules below to compute your tax on the amount on Line 7.

Line 8b. Additional tax on net capital gain income. If Line 1 is greater than $350,000, multiply Line 3b by 2% and enter on Line 8b.

Line 8c. Maryland income tax. Add Lines 8a. and 8b.

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

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

If taxable net income is:		Maryland Tax is:			
At least:	but not over:				
$1	$1,000			2.00%	of taxable net income
$1,001	$2,000	$20.00	plus	3.00%	of excess over $1,000
$2,001	$3,000	$50.00	plus	4.00%	of excess over $2,000
$3,001	$100,000	$90.00	plus	4.75%	of excess over $3,000
$100,001	$125,000	$4,697.50	plus	5.00%	of excess over $100,000
$125,001	$150,000	$5,947.50	plus	5.25%	of excess over $125,000
$150,001	$250,000	$7,260.00	plus	5.50%	of excess over $150,000
$250,001	$500,000	$12,760.00	plus	5.75%	of excess over $250,000
$500,001	$1,000,000	$27,135.00	plus	6.25%	of excess over $500,000
$1,000,001	--	$58,385.00	plus	6.50%	of excess over $1,000,000

Tax Rate Schedule II
For taxpayers filing as Married Filing Jointly, Head of Household, or for Qualifying Surviving Spouse.

If taxable net income is:		Maryland Tax is:			
At least:	but not over:				
$1	$1,000			2.00%	of taxable net income
$1,001	$2,000	$20.00	plus	3.00%	of excess over $1,000
$2,001	$3,000	$50.00	plus	4.00%	of excess over $2,000
$3,001	$150,000	$90.00	plus	4.75%	of excess over $3,000
$150,001	$175,000	$7,072.50	plus	5.00%	of excess over $150,000
$175,001	$225,000	$8,322.50	plus	5.25%	of excess over $175,000
$225,001	$300,000	$10,947.50	plus	5.50%	of excess over $225,000
$300,001	$600,000	$15,072.50	plus	5.75%	of excess over $300,000
$600,001	$1,200,000	$32,322.50	plus	6.25%	of excess over $600,000
$1,200,001	--	$69,822.50	plus	6.50%	of excess over $1,200,000

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 0320
Anne Arundel County . . . See below*
Baltimore County 0320
Calvert County 0320
Caroline County 0320
Carroll County 0303
Cecil County 0274
Charles County 0303
Dorchester County 0330
Frederick County . . . . . See below**
Garrett County 0265
Harford County 0306
Howard County 0320
Kent County 0330
Montgomery County 0320
Prince George's County 0320
Queen Anne's County 0320
St. Mary's County 0320
Somerset County 0320
Talbot County 0240
Washington County 0295
Wicomico County 0320
Worcester County 0225
Nonresidents use 0225

Filing a return instead of fourth payment. Instead of making the fourth declaration payment on or before **January 15, 2027,** you may file and pay the balance of tax due on or before **January 31, 2027**.

NOTE
*** Anne Arundel Co.** The local tax rates for taxable year 2026 are as follows:
For taxpayers with filing statuses of Single, Married Filing Separately, or Dependent, their local tax rate is as follows:

(1) .0270 of Maryland taxable net income of $1 through $50,000;

(2) .0294 of Maryland taxable net income of $50,001 through $400,000; and

(3) .0320 of Maryland taxable net income of over $400,000;

For taxpayers with filing statuses of Married Filing Jointly, Head of Household, or Qualified Surviving Spouse, their local tax rate is as follows:
(1) .0270 of Maryland taxable net income of $1 through $75,000;

(2) .0294 of Maryland taxable net income of $75,001 through $480,000; and

(3) .0320 of Maryland taxable net income over $480,000.

**** Frederick Co.** The local tax rates for tax year 2026 are as follows:

For taxpayers with filing statuses of Single, Married Filing Separately, or Dependent, their local tax rate is as follows:

(1) .0225 for taxpayers who have a taxable net income of at least $1 and not exceeding $25,000;

(2) .0275 for taxpayers who have a taxable net income of at least $25,001 and not exceeding $50,000;

(3) .0296 for taxpayers who have a taxable net income of at least $50,001 and not exceeding $150,000; or

(4) .0320 for taxpayers who have a taxable net income of $150,001 or more;

For taxpayers with filing statuses of Married Filing Jointly, Head of Household, or Qualified Surviving Spouse, their local tax rate is as follows:

(1) .0225 for taxpayers who have a taxable net income of at least $1 and not exceeding $25,000;

(2) .0275 for taxpayers who have a taxable net income of at least $25,001 and not exceeding $100,000;

(3) .0296 for taxpayers who have a taxable net income of at least $100,001 and not exceeding $250,000; or

(4) .0320 for taxpayers who have a taxable net 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 2026 declaration and full payment of the estimated tax are due on or before **January 15, 2027**. 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, 2027**.

Changes in income or exemptions. Your situation may not require you to file a declaration on **April 15, 2026**. 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 **marylandcomptroller.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.

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

Electronic filing. You may file and pay your 2026 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 **https://interactive.marylandtaxes.gov/Individuals/iFile_ChooseForm/default.asp**

ALTERNATIVE PAYMENT METHODS
For alternative methods of payment, such as a credit card, visit **marylandcomptroller.gov**.

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 last four digits of the Social Security number/Individual Taxpayer Identification Number of the taxpayer if filing individually, if filing jointly, you must include the last four digits of the Social Security number/Individual Taxpayer Identification Number 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, 2026 (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, 2026.

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 **marylandcomptroller.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 **marylandcomptroller.gov**

When to file:
If you owe any tax, file Form PV along with your payment on or before April 15, 2026. 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 **marylandcomptroller.gov;** otherwise, make check or money order payable to: **COMPTROLLER 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 last four digits of the Social Security number/Individual Taxpayer Identification Number of the taxpayer if filing individually. If filing jointly, you must include the last four digits of the Social Security number/Individual Taxpayer Identification Number 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 **marylandcomptroller.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 **https://interactive.marylandtaxes.gov/Individuals/iFile_ChooseForm/default.asp**

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 2026 (federal adjusted gross income) . . . . . **1.** _____ . ___

2. Net modifications (See instructions.) . . . . . **2.** _____ . ___

3a. Maryland adjusted gross income (Line 1, plus or minus Line 2) . . . . . **3a.** _____ . ___

3b. Net capital gain subject to additional tax included in line 3a (Complete only if Line 1 exceeds $350,000. See instructions.). . . . . **3b.** _____ . ___

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 and phaseout amount if applicable. . . . . **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.** _____ . ___

8a. Maryland income tax before net capital gain surtax (See instructions). . . . . **8a.** _____ . ___

8b. Additional tax on net capital gain (See instructions).. . . . . **8b.** _____ . ___

8c. Maryland income tax (add Lines 8a. and 8b. See instructions.) . . . . . **8c.** _____ . ___

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 2026 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 2026. . . . . **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 marylandcomptroller.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 for the tax year. Include any 2024 overpayment credited to your 2025 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 2024 . . . . . **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: **marylandcomptroller.gov**

- Check the REGISTRATION SEARCH on the Maryland Department of Labor at: **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/**
- Check the ACTIVE STATUS for attorneys on the Maryland Courts at: **mdcourts.gov/lawyers/attylist.html**

GET YOUR 1099-G ELECTRONICALLY

Visit **marylandcomptroller.gov.** to sign up to receive your 1099-G electronically. Once registered, you can view and print your 1099-G from our secure website **marylandcomptroller.gov.**.

FAIR CAMPAIGN FINACING 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
   a. Use line 38 on form 502; or,
   b. Line 41 on form 505; or,
   c. Line 26 on form 504.
2. Donations of any dollar amount can be made
3. 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 Owner	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			$190* x 2
Contribute to maximize the income subtraction.	$2,500	$2,500	
SUBTRACTIONS			$380 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.	$5,000 COMBINED ANNUAL INCOME SUBTRACTION**		

**Note that this is a hypothetical scenario assuming a 7.6% State and local tax rate with no federal deduction. The amount of savings from your State income subtraction may vary. **Account owners 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.*

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

The Maryland Senator Edward J. Kasemeyer College Investment Plan Description 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 College Investment Plan 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.

202507-4631356

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.

2025 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 you must meet. 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**. The deadline for filing a Homeowners' Tax Credit application is generally October 1, 2026.

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.** The filing deadline for the Renter's Program is October 1, 2026.

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 $40,000 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.

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

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REVENUE ADMINISTRATION

TAX INFORMATION AND ASSISTANCE

Visit marylandcomptroller.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 **marylandcomptroller.gov.** All appointments are available, Monday-Friday, 8:30 a.m. – 4:30 p.m. except for State Holidays. On the website, select the link for the branch office 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, 2026. During this period, telephone assistance is available from 8:30 a.m. until 6:00 p.m., Monday through Friday except for State Holidays.

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

We're relocating some of our branch offices in 2026! Please confirm location prior to your visit by calling 1-800-638-2937.

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

Baltimore
7 St. Paul Street
Ground Floor
Baltimore, MD 21202-1404

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

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

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

Windsor Mill
3104 Lord Baltimore Drive
Ste. 100
Windsor Mill, MD 21244-2898

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

DUE DATE: WEDNESDAY, APRIL 15, 2026