

# Fresh Start Tax Assistance Program

## What is the Fresh Start Tax Assistance Program?

The Fresh Start Tax Assistance Program provides justice-involved individuals, who were not able to file tax returns during a period of incarceration, with an opportunity to come into tax compliance. After filing their returns, they may establish a payment plan to resolve any assessed liabilities. Individuals accepted into the program may receive a waiver for any interest and penalties that accrue on unpaid income taxes in tax years 2025 - 2029.

## Who is eligible to apply?

Justice-involved individuals with outstanding tax liabilities from tax years 2025-2029 may be eligible for the Fresh Start Tax Assistance Program if they:

- Have been convicted of, or pleaded guilty to a crime,
- Are currently incarcerated or have been released in the last 2 years, and
- Have served (or are serving) between 6 months to 10 years in a State or Federal correctional facility

## Fresh Start Tax Assistance Program Will Waive Tax Penalties and Interest for Eligible Justice-Involved Marylanders

## Where did the Fresh Start program originate?

The program was established under Senate Bill 295, sponsored by Senator Cory McCray, and House Bill 635, sponsored by State Delegates Greg Wims and Bernice Mireku-North, to create a specialized tax resolution program for qualified justice-involved Marylanders.

## How will eligible residents know about the Fresh Start Program?

The Office of the Comptroller will work with the Department of Public Safety and Correctional Services, as well as other agencies and organizations, like the CASH Campaign, to promote awareness of the program to reach as many eligible individuals as possible.

## Does the Comptroller's Office have any other programs to provide assistance to taxpayers?

The Office of the Comptroller has several programs to provide assistance to taxpayers, including the **Offer-in-Compromise** and **Low Income Hardship** programs, which provide flexible payment options and the opportunity for relief from penalties and interest for eligible taxpayers.

## How do I apply for tax assistance programs?

Those interested in learning more about the Fresh Start Tax Assistance Program, the Offer-in-Compromise or the Low Income Hardship programs can call **410-974-2432**, or email: [lowincomeprogram@marylandcomptroller.gov](mailto:lowincomeprogram@marylandcomptroller.gov)

