MARYLAND

2016 STATE & LOCAL TAX FORMS & INSTRUCTIONS

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

The Baltimore Checkerspot Butterfly was designated Maryland's State Insect in 1973.

The Baltimore Checkerspot is named for George Calvert, the first Lord Baltimore, because its orange and black colors match those on his heraldic shield.

COMPTROLLER of MARYLAND

Serving the People

Peter Franchot, Comptroller

Scan to check your refund status after filing.

A Message from Comptroller Peter Franchot

Dear Maryland Taxpayers:

Since I first took office as your Comptroller nearly ten years ago, my agency has become a national model for its efficiency, effectiveness and customer service delivery. I remain committed to investing in technology and human capital to ensure that we continue to deliver first-class customer service and tackle emerging threats such as tax fraud and identity theft.

My 1,100-person agency is committed to fulfilling our "3 R's pledge" to Maryland taxpayers: Respect, Responsiveness and Results. Last year, we were able to refund nearly 1.6 million taxpayers with a direct deposit into their bank accounts in less than three business days. We continue to see an upward trend in the usage of our safe and secure e-File system, with more than 2.6 million Marylanders submitting their returns electronically.

My office also is ramping up our existing efforts to fight the rising tide of tax fraud and identity theft incidents in our State, with more than 10,000 fraudulent returns worth more than $16 million detected and blocked by my team during the first six months of 2016.

As Comptroller, I also understand that while we stress the importance of consistency and predictability in the tax code, each year there are small changes that occur.

During the 2016 legislative session, lawmakers passed, and the Governor signed into law, numerous pieces of legislation that benefit small business owners, parents and families, and law enforcement officers:

- Creates a nonrefundable tax credit of $1,000 per student against the state income tax for a licensed physician or nurse practitioner who serves without compensation as a preceptor in an approved preceptorship program.
- Modifies an existing subtraction under the state income tax for contributions made by individuals to a Maryland College Savings plan.
- Creates a subtraction modification under the state income tax for certain income earned by specified law enforcement officers who work in high-crime areas.

So, as we begin 2017 with these additional tax changes in effect, I pledge to continue my agency's efforts to provide you with the level of service that you expect and deserve, and I'll continue to promote policies that benefit the long-term fiscal health of the State of Maryland.

Sincerely,

Peter Franchot

Peter Franchot

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Forms and other information included in this booklet:

- Form 502
- Form IND PV
- Form 502B
- Form 502D
- Form 502R
- Form 502SU
- Form 502UP
- Privacy act information
- State Department of Assessments and Taxation Information

NEW FOR 2016

Resident returns filed with a payment by check or money order are now submitted with a Form IND PV. The Form IND PV is a payment voucher. See Instruction 23 for more information.

Resident returns filed with payment by check or money order are submitted to:

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

Resident returns filed without payment by check or money order are submitted to:

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

New Political Subdivision Fields (REQUIRED): There are new required fields to be completed on page 1 of the Form 502 based upon the physical address of a taxpayer as of December 31, 2016 or last day of the taxable year. See Instruction 6 for more information.

New Retirement Income Form – Form 502R: The Maryland General Assembly enacted House Bill 1148 in the 2016 Session requiring the collection of information detailing the amount of retirement income reported by an individual and/or their spouse by source. The form is required to be filed by any resident individual who: 1) reported income from a pension, annuity, or individual retirement annuity (IRA) on a federal return; 2) received any income during the year from Social Security or Railroad Retirement (Tier I or Tier II); OR 3) claimed a pension exclusion on line 10 of the 2016 Form 502. See Form 502R for more information.

Interest Rate Decrease: Interest is due at a rate of 12% annually or 1.00% per month for any month or part of a month that a tax is paid after the original due date of the 2016 return but before January 1, 2018. See Instruction 22 for more information.

New Rate for Refundable Earned Income Credit (REIC). The calculation of the REIC has increased to 26% of the federal EIC.

New Addition Modification: There is one new addition modification. See Instruction 12 for more information.

New Subtraction Modifications: There are two new subtraction modifications available. See Instruction 13 for more information.

New Individual Tax Credit: There is one new individual tax credit available. See Instruction 18 for more information.

New Business Tax Credits: There are two new business tax credits available. See Instructions to Form 500CR available at **www.marylandtaxes.com**.

GETTING HELP

- **Tax Forms, Tax Tips, Brochures and Instructions:** These are available online at **www.marylandtaxes.com** and branch offices of the Comptroller (see back cover). For forms only, call 410-260-7951.
- **Telephone:** February 1 - April 18, 2017, 8:30 a.m. until 7:00 p.m., Monday through Friday, call 1-800-MDTAXES (1-800-638-2937) or from Central Maryland 410-260-7980.

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.

Check the REGISTRATION SEARCH on the Department of Labor, Licensing and Regulation Web site: . . . . . **www.dllr.state.md.us/license/taxprep**

Check the LICENSE SEARCH for CPAs on the Department of Labor, Licensing and Regulation Web site: . . . . . **www.dllr.state.md.us/license/cpa/**

Check the ACTIVE STATUS for attorneys on the Maryland Courts Web site: . . . . . .**www.courts.state.md.us/cpf/attylist.html**

- **Email:** Contact taxhelp@comp.state.md.us.
- **Extensions:** To telefile an extension, call 410-260-7829; to file an extension online, visit www.marylandtaxes.com.

RECEIVING YOUR REFUND

- **Direct Deposit:** To have your refund deposited to your bank or other financial account, enter your account and routing numbers at the bottom of your return.
- **Deposit of Income Tax Refund to more than one account:** Form 588 allows income tax refunds to be deposited to more than one account. See Instruction 22 for more information. Check with your financial institution to make sure your direct deposit will be accepted and to get the correct routing and account numbers. The State of Maryland is not responsible for a lost refund if you enter the wrong account information.
- **Check:** Unless otherwise requested, we will mail you a paper check.
- **Refund Information:** To request information about your refund, see OnLine Services at **www.marylandtaxes.com**, or call 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. Visit **www.marylandtaxes.com** and click iFile for eligibility.
- **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.
- **IRS Free File:** Free Internet filing is available for federal income tax returns; some income limitations may apply. Visit **www.irs.gov** for eligibility. Fees for state tax returns also may apply; however, you may always return to **www.marylandtaxes.com** 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, 2016, or the last day of the year for fiscal filers. See Instruction 19.
- **Original Return:** Please 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:** Please make sure to send all wage 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.
- **Bar Codes:** Do not staple or destroy the bar code.

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, 2017. Visit **www.marylandtaxes.com** for details.
- **Bill Pay Electronic Payments:** If your paper or electronic tax return has a balance due, you may pay electronically at **www.marylandtaxes.com** by selecting BillPay. The amount you designate will be debited from your bank or financial institution on the date that you choose.
- **Checks and Money Orders:** Make check or money order payable to Comptroller of Maryland. We recommend you include your Social Security Number on your check or money order.

ALTERNATIVE PAYMENT METHODS

For alternative methods of payment, such as a credit card, visit our Web site at **www.marylandtaxes.com**.

GET YOUR 1099-G ELECTRONICALLY

Go to our web site **www.marylandtaxes.com** to sign up to receive your 1099-G electronically. Once registered, you can view and print your 1099-G from our secure Web site **www.marylandtaxes.com**.

PRIVACY ACT INFORMATION

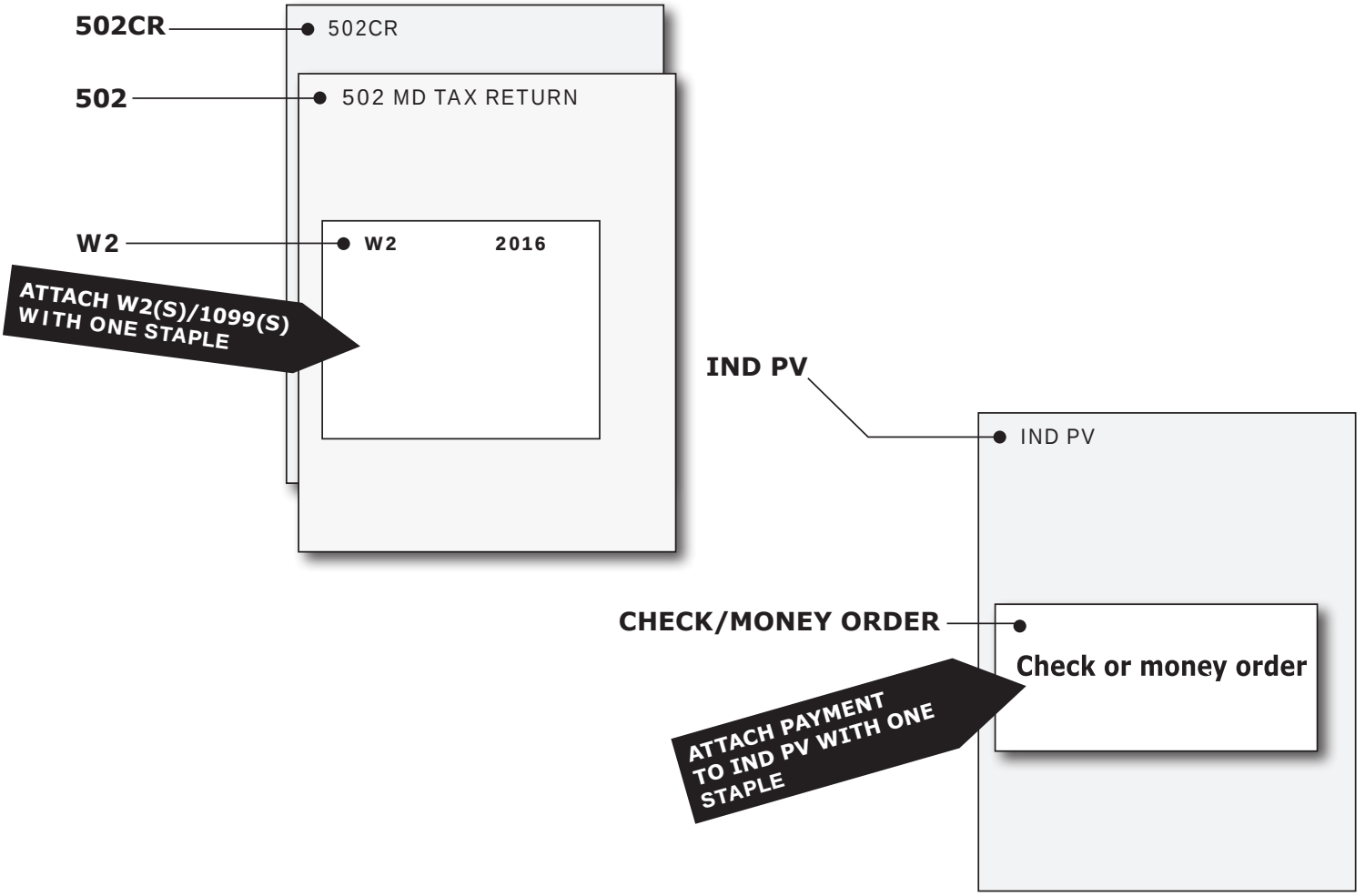
The Tax-General Article of the Annotated Code of Maryland authorizes the Revenue Administration Division to request information on tax returns to administer the income tax laws of Maryland, including determination and collection of correct taxes. Code Section 10-804 provides that you must include your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

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

You may look at any records held by the Revenue Administration Division 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 Revenue Administration Division 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.

ASSEMBLING YOUR RETURN



WHAT YOU SHOULD SEND

- Your **original**, completed Maryland income tax return (Form 502) and Dependent Form 502B as applicable.
- Form IND PV for returns with payment by check or money order. Attach the payment to the Form IND PV. The Form IND PV and payment are placed before the Form 502 for mailing purposes. **The Form IND 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, please include a check or money order payable to Comptroller of Maryland with your Social Security Number on the check or money order.
- Maryland schedules or other documents may be required according to the instructions if you claim certain credits or subtractions. These include: 500DM, 502CR, 502TP, 502UP, 502V, 502S and 502SU.
- A copy of the tax return you filed in the other state or locality if you're claiming a tax credit on Form 502CR, Part A.

DO NOT SEND

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

Consider using the paper tax forms in this booklet as your "working copy" then go to our Web site **www.marylandtaxes.com** and file your return electronically.

Why do 80% of Maryland Residents File Electronically?

- **Security** - The Comptroller of Maryland uses encryption technology to safeguard your information.
- **Faster Refunds** - Get your refund in as little as 3 business days.
- **It's Free** - You can file your return for free using iFile.
- **Flexible Payments** - File early and have until April 30th to pay.
- **Quick Receipt** - Get an acknowledgement that your return was received and accepted.
- **Go Green** - Reduce the amount of paper used.

State of Maryland General Fund Expenditures

(For Fiscal Year Ending June 30, 2015 - Expressed in Thousands)

Public education	$7,729,917	48.6%
Health, hospitals and mental hygiene	$4,078,389	25.6%
Other	$2,939,673	18.5%
Public safety and correctional services	$1,162,630	7.3%
Total	**$15,910,609**	**100.0%**

INTERACTIVE ONLINE SERVICES FOR INDIVIDUALS. . . . . https://interactive.marylandtaxes.com/

Here you will find links to all of the online services for individual and businesses taxpayers as well as tax professionals. These are the online tools you need to get your tax-related work done!

- Individual Taxpayer Online Services
- Business Taxpayer Online Services
- Compliance Online Services
- Tax Calculators

Notice: pServices for Tax Professionals is no longer available.

The Comptroller of Maryland also provides a number of non-tax-related online services for our vendor partners, state employees, other government agencies and the general public.

- Accounting Online Services
- Payroll Online Services
- Unclaimed Property Search
- Unclaimed Property Reporting

FAIR CAMPAIGN FINANCING FUND

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

It is easy to participate in our democracy:

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

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

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

Only for gubernatorial campaigns.

www.elections.state.md.us

Maryland529

formerly College Savings Plans of Maryland

How to Maximize Your Maryland 529 Tax Benefits

Did you know that Maryland taxpayers may be eligible for a State income deduction if they open a new **OR** contribute to an existing Maryland 529 account?

2 AVAILABLE PLANS:

- Maryland College Investment Plan (MCIP)
- Maryland Prepaid College Trust (MPCT)

Who may be eligible for income deductions?

Each family member who opens a new account OR contributes to an existing account.

Contribute to both plans to increase your income deductions.

Deduct up to $2,500 for each beneficiary in each MCIP plan and/or each MPCT contract. Deductions apply to Maryland taxable income for your contributions in that tax year.

PLANS	ACCOUNT HOLDER	ACCOUNT CONTRIBUTORS**		
	MOM	DAD	GRANDMA	
MCIP	$2,500	$2,500	$2,500	
MPCT	$2,500	$2,500	$2,500	
DEDUCTIONS	$5,000	$5,000	$5,000	

$10,000 combined annual income deduction.*

*Based on the example of a mother opening an MCIP and MPCT plan for a single beneficiary and the mother's spouse and beneficiary's grandmother contributing to both plans.

**Account holders and contributors can each deduct contributions regardless of their marital status or tax filing status (individual or joint).

Visit **Maryland529.com** for complete details.

Please carefully read the Enrollment Kit, available online, which describes the investment objectives, risks, expenses, and other important information that you should consider before you invest in a Maryland 529 plan. Also if you or your beneficiary live outside of Maryland, you should consider before investing whether your state or your beneficiary's state offers state tax or other benefits for investing in its 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. As with all State and Federal tax matters, please consult with your tax advisor.

Donate to the Chesapeake and Endangered Species Fund

on your State Income Tax Form and help bring back a healthier Chesapeake Bay!

CHARITY NAVIGATOR ★★★★ Four Star Charity

Why Donate?

When you donate to the *Chesapeake Bay and Endangered Species Fund,* you aren't just helping to protect the Chesapeake Bay and the creatures who call it home. You are helping to plant trees, remove trash, and giving students first-hand experiences outside of the classroom in your own community.

How can you participate?

1. Donate to the Chesapeake Bay Fund when you file your taxes.
2. Donations of any dollar amount can be made.
3. All donations are 100% tax deductible.

Donations are split evenly between the non-profit Chesapeake Bay Trust and the Wildlife and Heritage Division of the Department of Natural Resources. The Trust has been rated a 4-star charity for fourteen years by Charity Navigator.

CBTRUST

For information about the Chesapeake Bay Trust and how your donation is used, visit www.cbtrust.org

SUPPORT CHILDREN & ADULTS WITH DEVELOPMENTAL DISABILITIES

Right now the lives of thousands of children, youth and adults with developmental disabilities like autism, Down Syndrome and cerebral palsy are on hold. They are counting on concerned citizens like you to help the Maryland Developmental Disabilities Administration provide:

- **Services for children & families**
- **Job training and employment**
- **Community living opportunities**
- **Crisis Intervention**

ELIMINATE THE WAIT - PLEASE DONATE!

Enter the amount you want to donate. Every dollar helps. Your gift will be deducted from your tax refund or added to your tax payment.

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

For more information, call the Maryland Developmental Disabilities Administration at **410-767-5600** or visit **dda.dhmh.maryland.gov**

Join the fight against cancer in Maryland!

Donations to the *Maryland Cancer Fund* will support cancer prevention 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, Use Line 24 on Form 504,
Use Line 40 on Form 505

Maryland CANCER FUND

http://phpa.dhmh.maryland.gov/cancer/Pages/mcf_home.aspx

MARYLAND FORM **502**

RESIDENT INCOME TAX RETURN INSTRUCTIONS

2016

DUE DATE

Your return is due by April 15, 2017. 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. Visit our Web site at **www.marylandtaxes.com**.

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 may 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 penny.

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 appropriate for that method.

Free internet filing is available for Maryland income tax returns. Visit **www.marylandtaxes.com** and select iFile.

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 it has been approved for use.

For additional information or to see a list of Approved Software Vendors for Maryland Substitute Tax Forms, go to our Web site at **www.marylandtaxes.com**.

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. The penalties include 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 directed to enter liens against the salary, wages or property of delinquent taxpayers.

1 DO I HAVE TO FILE?

This booklet and forms are for 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 residence 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 income. Do not include any additions related to periods of nonresidence. See Instruction 12. **This is your Maryland gross income.**

MINIMUM FILING LEVELS TABLES

TABLE 1
MINIMUM FILING LEVELS FOR TAXPAYERS UNDER 65

Single person (including dependent taxpayers)	10,350
Joint Return	20,700
Married persons filing separately	4,050
Head of Household	13,350
Qualifying widow(er)	16,650

TABLE 2
MINIMUM FILING LEVELS FOR TAXPAYERS 65 OR OVER

Single, age 65 or over	11,900
Joint Return, one spouse, age 65 or over	21,950
Joint Return, both spouses, age 65 or over	23,200
Married filing separately, age 65 or over	4,050
Head of Household, age 65 or over	14,900
Qualifying widow(er), age 65 or over	17,900

d. If you are a dependent taxpayer, add to your total federal income any Maryland additions and subtract any Maryland subtractions. See Instructions 12 and 13. **This is your Maryland gross income.**

e. You must file a Maryland return if your Maryland gross income equals or exceeds the income levels in the MINIMUM FILING LEVEL TABLE 1.

f. If you or your spouse is 65 or over, use the MINIMUM FILING LEVEL TABLE 2.

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

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

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

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

*Enter a zero unless you claim an earned income credit on your federal return.

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

2 USE OF FEDERAL RETURN.

First complete your 2016 federal income tax return.

You will need information from your federal return to complete your Maryland return. Complete your federal return before you continue beyond this point. 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 our Web page at **http://www.marylandtaxes.com/QR/19.asp** 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 FORM 502.

Form 503 is no longer available.

All taxpayers must use Form 502.

Note: You must file Form 502 electronically if you are claiming **business income tax credits** on Form 500CR.

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. If using a foreign address, enter the city or town and state or province on the "City or Town" line. Enter the name of the country on the "State" line. Enter the postal code on the "ZIP Code" line.

5 SOCIAL SECURITY NUMBER(S) (SSN).

It is important that you enter each Social Security Number in the space provided. You must enter each SSN legibly because we validate each number. If not correct and legible, it will affect the processing of your return.

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

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

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

If your child was born and died in this tax year and you do not have a SSN for the child, complete just the name and relationship of the dependent and enter code **322**, on one of the code number lines located to the right of the telephone number area on page 3 of the form; attach a copy of the child's death certificate to your return.

6 POLITICAL SUBDIVISION INFORMATION (REQUIRED).

NEW **Fill in the lines for your physical address, 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 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 physical address, including political subdivision lines, based on the 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 2016.**

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 to identify the proper political subdivision. For example, most residents within the ZIP Code of Upper Marlboro do not reside in the political subdivision of the Town of Upper Marlboro. Therefore, entering the Town of Upper Marlboro on the 4 DIGIT POLITICAL SUBDIVISION CODE line for those with a ZIP Code in Upper Marlboro may not be correct. Also, some political subdivisions have similar names such as Bel Air in Allegany County and Town of Bel Air in Harford County or Town of Chevy Chase and Town of Chevy Chase View. You may contact your county seat for further information relating to the incorporated boundaries of incorporated cities, towns and taxing areas in your county.

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

INCORPORATED CITIES, TOWNS AND TAXING AREAS IN MARYLAND, write the name of your county on the MARYLAND POLITICAL SUBDIVISION line. If you lived in Baltimore City, enter "Baltimore City" on the MARYLAND POLITICAL SUBDIVISION line.

3. Enter your street number and street name on PHYSICAL STREET ADDRESS LINE 1. DO NOT ENTER A PO BOX NUMBER.
4. If applicable, enter the floor, suite, or apartment number on PHYSICAL STREET 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 in which you resided on the ZIP Code 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 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 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

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
La Vale	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
Village of Port Tobacco	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
Village of Chevy Chase, Sec. 3	1614
Village of Chevy Chase, Sec. 5	1616
Town of Chevy Chase View	1617
Town of 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**
Town 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. Michael's	2103
Town of Trappe	2104
WASHINGTON COUNTY	**2200**
Town of Boonsboro	2201
Corporation of Clearspring	2202
Town of Funkstown	2203
City of Hagerstown	2204
Town of Hancock	2205
Corporation 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
City of Pocomoke City	2403
Town of Snow Hill	2404

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 him or her and prorate the remaining deductions using the Maryland Income Factor. See Instruction 26(k). If it is not possible to determine deductions in this manner, they must be allocated proportionately based on their respective shares of the income. The total amount of itemized deductions for both spouses cannot exceed the itemized deductions on the federal return.

If you choose to use the standard deduction method, use STANDARD DEDUCTION WORKSHEET (16A) in Instruction 16. Each spouse must claim his or her own personal exemption. Each spouse may allocate the dependent exemptions in any manner they choose. The total number of exemptions claimed on the separate returns may not exceed the total number of exemptions claimed on the federal return except for the additional exemptions for being 65 or over or blind.

Complete the remainder of the form using the instructions for each line. Each spouse should claim his or her 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 2016 go to Instruction 26.

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

10 EXEMPTIONS.

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

EXEMPTIONS ALLOWED

You are permitted the same **number** of exemptions which you are permitted on your federal return; however, the exemption amount is different on the Maryland return. Even if you are not required to file a federal return, the federal rules for exemptions

FILING STATUS

	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 his or her 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 $10,350 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 his or her federal return	**Head of household** Filing Status 4	
	A qualifying widow(er) with dependent child who filed a federal return with this status	**Qualifying widow(er) 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 his or her 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 his or her 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 his or her spouse's Social Security Number in the blank next to the filing status box.
	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 Administrative Releases 1 & 3.
	All other married couples who filed joint federal returns	**Joint return** Filing Status 2	

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 Widow(er) 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 AGI is		Single or Married Filing Separately **Each Exemption is**	Joint, Head of Household or Qualifying Widow(er) **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 front of Form 502 to determine the total exemption allowance to subtract on line 19 of Form 502.

still apply to you. Refer to the federal income tax instructions for further information.

The amount of your Maryland exemption may be limited by the amount of your federal adjusted gross income. See Exemption Amount Chart (10A).

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

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

PART-YEAR RESIDENTS AND MILITARY

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

11 INCOME.

Line 1. Copy the figure for federal adjusted gross income from your federal return onto line 1 of Form 502.

Line 1a. Copy the total of your wages, salaries and tips from your federal return onto line 1a of Form 502. Use the chart below to find the figures that you need. If you and your spouse file a joint federal return but are filing separate Maryland returns, see Instruction 8.

To Maryland Form	From Federal Form		
502	**1040**	**1040A**	**1040EZ**
line 1 line 1a line 1b	line 37 line 7 See below.	line 21 line 7 line 7	line 4 line 1 line 1

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

Line 1c. Enter on line 1c the amount of capital gains and losses reported as income on line 13 on your federal Form 1040.

Line 1d. Enter on line 1d the total amount of pension, IRA, and annuities reported as income on lines 15b and 16b of your federal Form 1040, or lines 11b and 12b of your federal Form 1040A. **As required by House Bill 1148 (Chapter 648) of the 2016 Session of the General Assembly, taxpayers with an entry on line 1d must complete and attach Form 502R. See the Form 502R for additional information.**

Line 1e. Place a "Y" in the box if the amount of your investment income is more than $3,400. You DO NOT qualify for the earned income tax credit.

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. Pickup contributions of a State retirement or pension system member. The pickup amount will be stated separately on your W-2 form. The tax on this portion of your wages is deferred for federal but not for state purposes.

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

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

LUMP SUM DISTRIBUTION WORKSHEET (12A)

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

Note: If you were able to deduct the death benefit exclusion on 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 Maryland 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, Small Business Research & Development Tax Credit, Maryland Employer Security Clearance Costs Tax Credit (do not include Small Business First-Year Leasing Costs Tax Credit), and Cellulosic Ethanol Technology Research and Development Tax Credit. Also, the amount of carryover claimed in the current tax year for the expired Maryland Employment Opportunity Tax Credit is added to income. 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 on Form 500CR or 502CR.

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 **www.marylandtaxes.com.**

i. Taxable tax preference items from line 5 of Maryland 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 Maryland 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 or the Maryland Broker-Dealer College Investment Plan, to the extent the contributions were subtracted from federal adjusted gross income and were not used for qualified higher education expenses. See Administrative Release 32.

l. Net addition modification to Maryland taxable income when claiming the federal depreciation allowances from which the State of Maryland has decoupled. Complete and attach Form 500DM. See Administrative Release 38.

m. Net addition modification to Maryland taxable income when the federal special 5-year carryback 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. See Administrative Release 38.

n. Amount deducted on your federal income tax return for domestic production activities (line 35 of Form 1040).

o. Amount deducted on your federal income tax return for tuition and related expenses. Do not include adjustments to income for Educator Expenses or Student Loan Interest deduction.

p. Any refunds received by an 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.

cd. Net addition modification to Maryland taxable income resulting from the federal deferral of income arising from business indebtedness discharged by reacquisition of a debt instrument. See Form 500DM and Administrative Release 38.

dm. Net addition modification from multiple decoupling provisions. See the table at the bottom of Form 500DM for the line numbers and code letters to use.

dp. Net addition decoupling modification from a pass-through entity. See Form 500DM.

13 SUBTRACTIONS FROM INCOME.

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

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

Line 9. CHILD CARE EXPENSES. You may subtract the cost of caring for your dependents while you work. There is a limitation of $3,000 ($6,000 if two or more dependents receive care). Copy onto line 9 the amount from line 6 of federal Form 2441. You may also be entitled to a credit for these taxable expenses. See instructions for Part B of Form 502CR.

Line 10. 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

PENSION EXCLUSION COMPUTATION WORKSHEET (13A)

Review carefully the age and disability requirements in the instructions before completing this worksheet.

	You	Spouse
1. Net taxable pension and retirement annuity included in your federal adjusted gross income (Do not include Social Security or Railroad Retirement).		
2. Maximum allowable exclusion.	$29,400	$29,400
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 10, Form 502.) If you and your spouse both qualify for the pension exclusion, combine your allowable exclusions and enter the total amount on line 10, 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 net taxable 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. Do not include Social Security and/or Railroad Retirement income on this line.**

Line 2. The maximum allowable exclusion is $29,400.

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.

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.

457(b) of the Internal Revenue Code. [A traditional IRA, a Roth IRA, a simplified employee plan (SEP), a Keogh plan, an ineligible deferred compensation plan or foreign retirement income does not qualify.]

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 10, Form 502.

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. Please note that, in either case, the proration factor may not exceed 1.

Complete the PENSION EXCLUSION COMPUTATION WORKSHEET (13A). Copy the amount from line 5 of the worksheet onto line 10 of Form 502.

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

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

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

Line 13. SUBTRACTIONS FROM INCOME ON FORM 502SU. 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 letters that represent the four highest dollar amounts in the code letter lines. If multiple subtractions apply, be sure to identify all of them on Form 502SU and attach it to your Form 502.

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

▼ **CODE LETTER**

a. Payments from a pension system to firemen and policemen for job related injuries or disabilities (but not more than the amount of such payments included in your total income).

b. Net allowable subtractions from income from pass-through entities, not attributable to decoupling.

c. Net subtractions from income reported by a fiduciary.

d. Distributions of accumulated income by a fiduciary, if income tax has been paid by the fiduciary to the State (but not more than the amount of such income included in your total income).

e. Profit (without regard to losses) from the sale or exchange of bonds issued by the State or local governments of Maryland.

f. Benefits received from a Keogh plan on which State income tax was paid prior to 1967. Attach statement.

g. Amount of wages and salaries disallowed as a deduction due to the work opportunity credit allowed under the Internal Revenue Code Section 51.

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, telephone 410-260-8531.

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 $6,000 in expenses incurred by parents to adopt a child with special needs through a public or nonprofit adoption agency and up to $5,000 in expenses incurred by parents 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 Maryland Form 502AC.

n. Payment received under a fire, rescue, or ambulance personnel length of service award program that is funded by any county or municipal corporation of the State.

o. Value of farm products you donated to a gleaning cooperative as certified by the Maryland Department of Agriculture. Attach a copy of the certification.

p. Up to $15,000 of military pay included in your federal adjusted gross income that you received while in the active service of any branch of the armed forces and which is attributable to service outside the boundaries of the U.S. or its possessions. To compute the subtraction, follow the directions on the MILITARY OVERSEAS INCOME WORKSHEET (13B). If your total military pay exceeds $30,000, you do not qualify for the subtraction.

p. 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 . . . . . $_____

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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 Maryland 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 stated on the 1099R or the taxable pension, whichever is less. Any amount not allowed to be claimed on the current year return may be carried forward to the next year until the full amount of the State pickup contribution has been claimed.

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

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

u. Up to $5,000 of military retirement income received by a qualifying individual during the tax year if the taxpayer has not yet attained the age of 65; or up to $10,000 of military retirement income received by a qualifying individual if the taxpayer is age 65 or over. To qualify, you must have been a member of an active or reserve component of the armed forces of the United States, an active duty member of the commissioned corps of the Public Health Service, the National Oceanic and Atmospheric Administration, the Coast and Geodetic Survey, a member of the Maryland National Guard, or the member's surviving spouse or ex-spouse.

va. The Honorable Louis L. Goldstein Volunteer Fire, Rescue and Emergency Medical Services Personnel Subtraction Modification Program. $4,250 for each taxpayer who is a qualifying volunteer as certified by a Maryland fire, rescue or emergency medical services organization. $4,250 for each taxpayer who is a qualifying member of the U.S. Coast Guard Auxiliary, Maryland Defense Force or Maryland Civil Air Patrol as certified by these organizations. Attach a copy of the certification.

vb. The Honorable Louis L. Goldstein Volunteer Police Personnel Subtraction Modification Program. $3,500 for each taxpayer who is a qualifying police auxiliary or reserve volunteer as certified by a bona fide Maryland police agency. Attach a copy of the certification.

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

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

xb. Up to $2,500 per contributor per beneficiary of the total of all amounts contributed to investment accounts under the Maryland College Investment Plan and Maryland Broker-Dealer College Investment Plan.

xc. NEW 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 non-qualified distribution. 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.

y. Any income of an individual that is related to tangible or intangible property that was seized, misappropriated or lost as a result of the actions or policies of Nazi Germany towards a Holocaust victim. For additional information, contact the Revenue Administration Division.

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

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

ab. Income from U.S. Government obligations. Enter interest on U.S. Savings Bonds and other U.S. obligations. Capital gains from the sale or exchange of U.S. obligations should be included on this line. Dividends from mutual funds that invest in U.S. Government obligations also are exempt from state taxation. However, only that portion of the dividends attributable to interest or capital gain from U.S. 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. Complete and attach Form 500DM. See Administrative Release 38.

cc. Net subtraction modification to Maryland taxable income when the federal special 5-year carryback 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. See Administrative Release 38.

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. See Administrative Release 38.

dd. Income derived within an arts and entertainment district by a qualifying residing artist from the publication, production, or sale of an artistic work that the artist created, wrote, composed or executed. Complete and attach Form 502AE.

dm. Net subtraction modification from multiple decoupling provisions. See the table at the bottom of Form 500DM.

dp. Net subtraction decoupling modification from a pass-through entity. See Form 500DM.

ee. The amount received as a grant under the Solar Energy Grant Program administered by the Maryland Energy Administration (but not more than the amount included in your total income).

ff. Amount of the cost difference between a conventional on-site sewage disposal and a system that uses nitrogen removal technology, for which the Department of Environment's

TWO-INCOME MARRIED COUPLE SUBTRACTION WORKSHEET (13D)

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

ITEMIZED DEDUCTION WORKSHEET (14A)

(To be used only by high-income taxpayers who were required to reduce their federal itemized deduction).

1. ENTER the amount from line 29 of federal Schedule A . . . . . 1. $ _____
2. ENTER the total of the amounts from Schedule A, lines 4, 14, and 20, plus any gambling and casualty or theft losses included in line 28 . . . . . 2. $ _____
3. Federal itemized deductions that were limited (SUBTRACT line 2 from line 1.) . . . . . 3. $ _____
4. Federal itemized deductions subject to limitation (ENTER the total of lines 9, 10, 11, 12, 13, 19, 27, and 28, less any gambling and casualty or theft losses included in line 28 of federal Schedule A.) . . . . . 4. $ _____
5. DIVIDE line 3 by line 4 . . . . . 5. _____ %
6. ENTER the amount of state and local income taxes from line 5 of federal Schedule A . . . . . 6. $ _____
7. MULTIPLY line 5 by line 6. Enter here and on Form 502, line 17b . . . . . 7. $ _____

Part-Year Residents see Instruction 26.

STANDARD DEDUCTION WORKSHEET (16A)

If your filing status is:

Single, Married filing separately or Dependent taxpayer	Married filing jointly, Head of household or Qualifying widow(er)
Worksheet 1	**Worksheet 2**
Enter your income from line 16 of Form 502 . . . . . $_____	Enter your income from line 16 of Form 502 . . . . . $_____
If your income is: — **Your standard deduction is:**	If your income is: — **Your standard deduction is:**
$10,000 or less . . . . . $ **1,500**	$20,000 or less . . . . . $ **3,000**
or	**or**
If your income is between $10,000 - $13,333	If your income is between $20,000 - $26,667
Enter your income from above: . . . . . $ _____	Enter your income from above: . . . . . $ _____
Multiply by 15 percent (.15) . . . . . X **.15**	Multiply by 15 percent (.15) . . . . . X **.15**
This is your standard deduction . . . . . $ _____	This is your standard deduction . . . . . $ _____
or	**or**
If your income is: — **Your standard deduction is:**	If your income is: — **Your standard deduction is:**
$13,333 or over. . . . . $ **2,000**	$26,667 or over. . . . . $ **4,000**
Enter your standard deduction on line 17 of Form 502.	**Enter your standard deduction on line 17 of Form 502.**

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 Widow(er)), 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).

hh. 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 . . . . . $ _____

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 due to total or permanent disability or death. Attach a copy of the notice stating that the loans have been discharged due to total and permanent disability or death.

oo. Up to $5,000 of income earned by a law enforcement officer residing in the Maryland political subdivision in which the officer is employed if the crime rate in that political subdivision exceeds the State's crime rate. Law enforcement officer means an individual who in an official capacity is authorized by law to make arrests, and is a member of a Maryland law enforcement agency, including an officer who serves in a probationary status or at the pleasure of the appointing authority of a county or municipal corporation. Federal law enforcement officers do not qualify.

NEW

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).

14 ITEMIZED DEDUCTIONS.

If you figure your tax by the ITEMIZED DEDUCTION METHOD, complete line 17a and b on Maryland 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 29, 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. Also, any amounts deducted as contributions of Preservation or Conservation Easements for which a credit is claimed must be added to line 17b.

Note: Certain high-income taxpayers are required to reduce their federal itemized deductions. If you had to reduce your total federal itemized deductions, use the Itemized Deduction Worksheet (14A) to calculate the amount of state and local income taxes to enter on line 17b of Form 502.

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 the box on line 17 of Form 502 to show which method you will use.

STANDARD DEDUCTION METHOD

(Check the box on line 17 of Form 502)

The STANDARD DEDUCTION METHOD gives you a standard deduction of 15% of Maryland adjusted gross income (line 16) with minimums of $1,500 and $3,000 and maximums of $2,000 and $4,000, depending on your filing status. Use STANDARD DEDUCTION WORKSHEET (16A) for your filing status to figure your standard deduction. Write the result on line 17 of Form 502. Then follow the instructions for EXEMPTIONS.

ITEMIZED DEDUCTION METHOD

(Check the box on line 17 of Form 502)

You may itemize your deductions only if you itemized deductions on your federal return. See Instruction 14 for completing lines 17a and b of Form 502. Enter the result on line 17b. 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, enter the total exemption amount on line 19 of Form 502.

PART-YEAR RESIDENTS AND NONRESIDENT MILITARY TAXPAYERS

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

17 FIGURE YOUR MARYLAND TAX.

You must use the tax tables if your taxable income is less

than $100,000.

The 2016 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 (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:**	
$0	$1,000			2.00%	of taxable net income
$1,000	$2,000	$20.00	plus	3.00%	of excess over $1,000
$2,000	$3,000	$50.00	plus	4.00%	of excess over $2,000
$3,000	$100,000	$90.00	plus	4.75%	of excess over $3,000
$100,000	$125,000	$4,697.50	plus	5.00%	of excess over $100,000
$125,000	$150,000	$5,947.50	plus	5.25%	of excess over $125,000
$150,000	$250,000	$7,260.00	plus	5.50%	of excess over $150,000
$250,000		$12,760.00	plus	5.75%	of excess over $250,000

Tax Rate Schedule II

For taxpayers filing Joint, Head of Household, or for Qualifying Widows/Widowers.

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

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

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

Form 500CR Instructions are available online at **www.marylandtaxes.com.** You must file Form 500CR electronically to claim a business income tax credit.

Line 22 of Form 502.

EARNED INCOME CREDIT.

If you claimed an earned income credit on your federal return, then you may claim one-half (50%) of the federal credit on your Maryland return. If you are a part-year resident or a member of the military, see Instruction 26(o) before completing this worksheet. 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. Complete the STATE EARNED INCOME CREDIT WORKSHEET (18A) to calculate the amount to enter on line 22 of Form 502.

STATE EARNED INCOME CREDIT WORKSHEET (18A)

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

1. Maryland tax (from line 21 of 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.

Line 23 of Form 502. 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 exemptions 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 exemptions in the chart that is the same as the number of exemptions entered on your federal tax return. Enter the income level that corresponds to the exemption number . . . . . 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 EXEMPTIONS ON FEDERAL RETURN	**INCOME LEVEL**
1	**11,880**
2	**16,020**
3	**20,160**
4	**24,300**
5	**28,440**
6	**32,580**
7	**36,730**
8	**40,890**

If you have more than 8 exemptions, add $4,160 to the last income level for each additional exemption.

Line 24 of Form 502. 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.

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 also a copy of the tax return(s) filed in the other state and/or other state's locality. If these are not attached, no credit will be allowed.

b. **CREDIT FOR CHILD AND DEPENDENT CARE EXPENSES.** 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.

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.

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.

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 Business Income Tax Credit Form 500CR.

g. **HEALTH ENTERPRISE ZONE PRACTITIONER TAX CREDIT.** If you are a qualified "Health Enterprise Zone (HEZ) Practitioner," you may be able to claim a credit against your state tax liability for income that you earned for practicing health care in an HEZ.

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 Business Income Tax Credit 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 claim this credit on Business Income Tax Credit Form 500CR (See Line 25 instructions, letter code d).

i. **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 on Business Income Tax Credit Form 500CR (See Line 25 instructions, letter code q). Individuals who make an approved donation may also be eligible for this tax credit, and may elect to claim this credit on Part I of Form 502CR instead of Form 500CR. The credit **may not** be claimed on **both** Form 500CR and Form 502CR. PTE members claim this credit on Business Income Tax Credit Form 500CR (See Line 25 instructions, letter code q).

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

j. **PRECEPTORS IN AREAS WITH HEALTH CARE WORKFORCE SHORTAGES TAX CREDIT** If you are a qualified licensed physician 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.

NEW

Line 25 of Form 502. 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 Department of Labor, Licensing and Regulation may be eligible for tax credits based upon wages paid to and 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, letter code h). The credit **may not** be claimed on **both** Form 500CR and Form 502CR. PTE members claim this credit on Business Income Tax Credit 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 be eligible to claim a credit for security costs.

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 for spaces leased in Maryland costs may be eligible to claim a credit for security costs certified by the Maryland Department of Commerce.

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. **MARYLAND-MINED COAL TAX CREDIT.** A qualifying cogenerator, small power producer or electricity supplier may claim a credit for the purchase of Maryland-mined coal.

l. **ONE MARYLAND ECONOMIC DEVELOPMENT TAX CREDIT.** Businesses may claim a credit against the project cost and start-up cost to establish, relocate or expand a

business in a distressed county in Maryland.

m. OYSTER SHELL RECYCLING TAX CREDIT. An individual or business may claim a credit in an amount of $5 for each bushel of oyster shells recycled during the taxable year with a maximum credit of $750.

n. BIO-HEATING OIL TAX CREDIT. Businesses and individuals may claim a credit of 3 cents for each gallon of bio-heating oil purchased for space or water heating with a maximum credit of $500.

o. CELLULOSIC ETHANOL TECHNOLOGY RESEARCH AND DEVELOPMENT TAX CREDIT. Businesses and individuals may claim a credit of up to 10% of the qualified research and development expenses incurred in Maryland for technology that is used to develop cellulosic biomass for conversion to ethanol fuel.

p. WINERIES AND VINEYARDS TAX CREDIT. Businesses and individuals may claim a credit of 25% of qualified capital expenses, approved by the Maryland Department of Commerce, made in connection with the establishment of new wineries or vineyards or capital improvements to existing wineries or vineyards.

q. 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, letter code i). The credit **may not** be claimed on **both** Form 500CR and Form 502CR. PTE members claim this credit on Business Income Tax Credit Form 500CR.

r. QUALIFIED VEHICLE TAX CREDIT (Tractor-Trailer Vehicle Registration Tax Credit). A credit may be claimed for the expense of registering a qualified Class F (Tractor) vehicle that is titled and registered in Maryland.

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 claim this credit on Business Income Tax Credit Form 500CR.

NEW

For additional information regarding any of the above income tax credits, see the Business Tax Credits Form 500CR Instructions available at **www.marylandtaxes.com**.

NOTE: If you claim a business tax credit for items a, b, g, i, o, or q, an addition to income must be included on line 5. See Instruction 12.

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.

2016 LOCAL TAX RATE CHART

Subdivision	Rate
Baltimore City	.0320
Allegany County	.0305
Anne Arundel County	.0250
Baltimore County	.0283
Calvert County	.0280
Caroline County	.0273
Carroll County	.0303
Cecil County	.0280
Charles County	.0303
Dorchester County	.0262
Frederick County	.0296
Garrett County	.0265
Harford County	.0306
Howard County	.0320
Kent County	.0285
Montgomery County	.0320
Prince George's County	.0320
Queen Anne's County	.0320
St. Mary's County	.0300
Somerset County	.0315
Talbot County	.0240
Washington County	.0280
Wicomico County	.0320
Worcester County	.0175

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.

1. TAXABLE net income from line 20 of Form 502 . . . . . 1. $ _____
2. LOCAL tax rate from chart above. The first digit has been entered for you . . . . . 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. $ _____

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).

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 . . . . . 2. .0 __ __ __
3. Multiply line 2 by 10 and enter on line 4. . . 3.

   Example: .0256
   x 10
   .256

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).

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, please 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 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) . . . . . B. .0 __ __ __

C. MULTIPLY line A by line B. Enter the amount here and on line 30 of Form 502 . . . C. _____

20 TOTAL MARYLAND TAX, LOCAL TAX AND CONTRIBUTIONS.

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

CHESAPEAKE BAY AND ENDANGERED SPECIES FUND

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

DEVELOPMENTAL DISABILITIES SERVICES AND SUPPORT FUND

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

MARYLAND CANCER FUND

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

FAIR CAMPAIGN FINANCING FUND

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

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

21 TAXES PAID AND REFUNDABLE CREDITS.

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

Instructions for each line:

Line 40 of Form 502.

MARYLAND TAX WITHHELD. Write the total Maryland and local tax withheld as shown on the wage and tax statements (Forms W-2, W-2G or 1099) 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 to your return **if Maryland tax is withheld**. **You will not get credit for your withholding if you do not attach Forms 1099, 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 and local tax withheld.

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

a. Maryland estimated tax payments;

b. Amount of overpayment applied from 2015 return;

c. Payment made with a request for an automatic extension of time to file your 2016 return. (See the instructions on Form 502E); AND

d. Reported income tax withheld on your behalf as an estimated payment, if you participated in a nonresident real estate transaction as an individual. Enter code number **506** on one of the code number lines to the right of the telephone number area. The tax will be identified as Maryland tax withheld on Form MW506NRS. Please attach a copy of your federal return and all relevant schedules that report the sale of the property.

NOTE: Estimated tax payments are required if you expect to receive any income (like pensions, business income, capital gains, lottery, etc.) from which no tax or not enough Maryland tax will be withheld. Read the instructions for Form 502D, Maryland Personal Declaration of Estimated Income Tax.

Line 42 of Form 502.

REFUNDABLE EARNED INCOME CREDIT.

If one-half of your federal earned income credit is greater than your Maryland tax, you may also be eligible for a refundable earned income credit. This credit is the amount by which 26% 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.

REFUNDABLE EARNED INCOME CREDIT WORKSHEET (21A)

TO CLAIM 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 26% (.26) (Part-year residents see Instruction 26(o)) . . . . . 1. _____
2. ENTER your Maryland tax from line 21 of Form 502 . . . . . 2. _____
3. SUBTRACT line 2 from line 1. If less than zero (0), enter zero (0). This is your refundable earned income credit. . . . . 3. _____

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

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

1. **NEIGHBORHOOD STABILIZATION TAX CREDIT.** If you own and live in a home in Baltimore County you may qualify for this credit. See instructions for Form 502CR.
2. **HERITAGE STRUCTURE REHABILITATION TAX CREDIT.** A credit is allowed for a certain percentage of qualified rehabilitation expenditures, as certified by the Maryland Historical Trust. Attach a copy of Form 502S and the certification.
3. **REFUNDABLE BUSINESS INCOME TAX CREDITS.** One Maryland Economic Development Tax Credit, Biotechnology Investment Incentive Tax Credit, Clean Energy Incentive Tax Credit, Cybersecurity Investment Incentive Tax Credit, Health Enterprise Zone Hiring Tax Credit, Film Production Activity Tax Credit, Small Business Research and Development Tax Credit, and Aerospace, Electronics, or Defense Contract Tax Credit. See Form 500CR instructions at **www.marylandtaxes.com.**
4. **IRC SECTION 1341 REPAYMENT.** 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. **NONRESIDENT PTE TAX.** If you are the beneficiary of a trust for which nonresident PTE tax was paid, you may be entitled to a share of that tax. If you are a partner or a member of a pass-through entity for which nonresident PTE tax was paid, you may be entitled to a share of that tax.

Complete and attach Form 502CR with Form 502.

22 OVERPAYMENT OR BALANCE DUE.

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

UNDERPAYMENT OF ESTIMATED TAX

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

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

Generally, you do not owe interest if:

a. you owe less than $500 tax on income that is not subject to Maryland withholding;

b. each current year payment, made quarterly as required, is equal to or more than one-fourth of 110% of last year's tax, that was developed; OR

c. you made quarterly payments during the year that equal 90% of this year's tax.

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 12% annually or 1.00% per month for any month or part of a month that a tax is paid after the original due date of the 2016 return but before January 1, 2018. For assistance in calculating interest for tax paid on or after January 1, 2018, please see the Comptroller's website. Enter any interest due on the appropriate line of your tax return.

Penalty up to 10% may be assessed by the Revenue Administration Division for failing to pay any tax, or failing to file a tax return, when due.

TOTAL INTEREST

Enter the total of interest for underpayment of estimated tax and interest for late filing on line 49 of Form 502.

BALANCE DUE

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

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

OVERPAYMENT

If you file Form 502 and have an overpayment on line 46, the Revenue Administration Division will refund any amount of $1.00 or more. If you want part or all of your overpayment applied to your 2017 estimated tax, then write the amount you want applied on line 47. Overpayments may first be applied to previous years' tax liabilities or other debts as required by federal or state law. If you must pay interest for underpayment of estimated tax, enter the amount of interest from line 18 of Form 502UP on line 49. Subtract lines 47 and 49 from your overpayment (line 46). This is the amount of your refund. Write this amount on line 48. No refunds of less than $1.00 will be sent. If the amount of interest charges from Form 502UP or line 49 is more than the overpayment or line 46 of Form 502, enter zero (0) on line 47 and 48. Then subtract line 49 from line 46 and enter the result on line 50. If you prefer, you may leave line 49 blank and the Revenue Administrative Division will figure the interest charges and send you a bill. Go to 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 rules, we ask you to indicate on your return if the state refund is going to an account outside the United States. If you indicate that this is the case, 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. Complete lines 51a, b and c of Form 502 if you want us to deposit your refund directly into your account at a bank or other financial institution (such as a mutual fund, brokerage firm or credit union) in the United States.

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

Line 51a of Form 502.
Check the appropriate box to identify the type of account that will be used (checking or savings). You must check one box only or a refund check will be mailed.

Line 51b of Form 502.
The routing number must be **nine** digits. If the first two digits are not 01 through 12 or 21 through 32, the direct deposit will be rejected and a check will be mailed.

If you are not sure of the correct routing number or if your check states that it is payable through a financial institution different from the one at which you have your checking account, contact your financial institution for the correct routing number.

Line 51c of Form 502.
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. Please have a bank statement for the deposit account available if you contact us concerning the direct deposit of your refund.

DISCLOSURE Entering your bank account routing number, account number and account type in the area provided on your Maryland income tax return to request a direct deposit of your income tax refund authorizes the Comptroller's Office to disclose this information and your refund amount to the Maryland State Treasurer's Office who performs banking services for the Comptroller's Office.

SPLITTING YOUR DIRECT DEPOSIT

If you would like to deposit portions of your refund (Form 502, line 48) to multiple accounts, do not complete any direct deposit information on your income tax return. Instead, you must enter code number **588** on one of the code number lines located to the right of the telephone number area on your return; complete, and attach Form 588. See our Web site at **www.marylandtaxes.com** 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 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. Please see Maryland Form 588 for additional details.

23 TELEPHONE NUMBERS, CODE NUMBERS, SIGNATURES AND ATTACHMENTS.

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

CODE NUMBER

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

TAX PREPARERS

If another person prepared your return, that person must also 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 2015 are required to file all original individual income tax returns electronically for Tax Year 2016, 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 Maryland Form 548 and attach to your return.

ATTACHMENTS

NEW For returns with payment by check or money order, attach the payment to the Form IND PV. The Form IND PV and payment are placed before the Form 502 for mailing purposes. **The Form IND 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 IND PV), K-1s, schedules and statements required by these instructions. These documents should be attached and placed after page 3 of the Form 502.

24 ELECTRONIC AND PC 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 acknowledgement 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 you electronically filed.** For more information, please visit **www.marylandtaxes.com.**

ELECTRONIC PAYMENT OF BALANCE DUE

If your paper or electronic tax return has a balance due, you may pay electronically at **www.marylandtaxes.com** by selecting Bill Pay. The amount that you designate will be debited from your bank or financial institution on the date that you choose.

PAYMENT BY CHECK OR MONEY ORDER

Make your check or money order payable to "Comptroller of Maryland." 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. It is recommended that you include your Social Security number on the check. **DO NOT SEND CASH.**

NEW Your check or money order should be attached to the completed Form IND 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 our website at **www.marylandtaxes.com.**

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. An electronic Form 1099G may be printed from our secure Web site at **www.marylandtaxes.com**. At this Web site, you may also request to receive 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 our Web site if you are a registered user on our Web site.

Note: We can only honor your request on an electronically-filed return or through your registered request on our Web site. 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 IND PV. Make checks payable to Comptroller of Maryland. Do not attach Form IND PV or check/money order to Form 502. Place Form INDPV 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, Maryland 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:

Private Delivery Service Address:

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

410-260-7980

DUE DATE

Returns must be mailed by April 15th, 2017, 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. Persons filing on a fiscal year basis should see Instruction 25.

EXTENSION OF TIME TO FILE

Follow the instructions on Form 502E to request an automatic extension of the time to file your 2016 return. Filing this form 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 502E by April 15th, 2017. 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 Web site. If no tax is due and you requested a federal extension, you do not need to file Form 502E 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 **www.marylandtaxes.com** or by phone at 410-260-7829. Only submit Form 502E 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 **www.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. When ever the term "tax year" appears in these instructions, fiscal year taxpayers should understand the term to mean "fiscal year." Use the 2016 forms for fiscal years which begin during calendar year 2016.

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 2016, the last day of the "tax year" was December 31, 2016. If you ended residence in Maryland in 2016, 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 political subdivision information using Instruction 6. The political subdivision information includes the 4 DIGIT POLITICAL SUBDIVISION CODE, MARYLAND POLITICAL SUBDIVISION, PHYSICAL STREET ADDRESS LINE 1, PHYSICAL STREET ADDRESS LINE 2, CITY, ZIP CODE, 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. You can claim the same **number** of exemptions that were claimed on your federal return. Additional exemptions are allowed for age and blindness for Maryland purposes which will be computed in this area.

g. Complete the Part-year/MILITARY area on the front of Form 502. Place a "P" in the box and show the dates of residence in Maryland. Certain military taxpayers following these instructions should place an "M" in the box and enter the non-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 and b. 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. Please send your written request along with your completed Maryland return, a copy of your federal return including Schedule A and a copy of the other state's return. If the other state does not have an income tax, then submit a schedule showing the allocation of income and itemized deductions among the states. The Maryland return must be completed in accordance with the alternative method requested. This request should be sent to the Revenue Administration Division, Taxpayer Accounting Section (Special Allocations), P.O. Box 1829, Annapolis, MD 21404-1829.

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

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. 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 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 Letters of Administration.

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. Attach a copy of federal Form 1310.

KILLED IN ACTION

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

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

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 **www.marylandtaxes.com** 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 Maryland 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. A return filed early is considered filed on the date it was due. If a claim is filed within three years after the date the return was filed, the credit or refund may not be more than that part of the tax paid within three years, plus extension of time for filing the return, prior to 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.

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

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

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

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

29 SPECIAL INSTRUCTIONS FOR MILITARY TAXPAYERS.

See Administrative Release 1.

MILITARY PERSONNEL WHO ARE LEGAL RESIDENTS OF MARYLAND

1. Without overseas pay:

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

2. With overseas pay:

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

MILITARY PERSONNEL WHO ARE LEGAL RESIDENTS OF ANOTHER STATE

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

2016 MARYLAND TAX TABLE

INSTRUCTIONS:

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

If your taxable net income is. . . At least	But less than	Your Maryland tax is . . .	If your taxable net income is. . . At least	But less than	Your Maryland tax is . . .	If your taxable net income is. . . At least	But less than	Your Maryland tax is . . .	If your taxable net income is. . . At least	But less than	Your Maryland tax is . . .	If your taxable net income 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

2016 MARYLAND TAX TABLE

If your taxable net income is. . . At least	But less than	Your Maryland tax is . . .	If your taxable net income is. . . At least	But less than	Your Maryland tax is . . .	If your taxable net income is. . . At least	But less than	Your Maryland tax is . . .	If your taxable net income is. . . At least	But less than	Your Maryland tax is . . .	If your taxable net income 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

2016 MARYLAND TAX TABLE

If your taxable net income is. . . At least	But less than	Your Maryland tax is . . .	If your taxable net income is. . . At least	But less than	Your Maryland tax is . . .	If your taxable net income is. . . At least	But less than	Your Maryland tax is . . .	If your taxable net income is. . . At least	But less than	Your Maryland tax is . . .	If your taxable net income 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	36,000	1,656	38,950	39,000	1,799	41,950	42,000	1,941	44,950	45,000	2,084

2016 MARYLAND TAX TABLE

If your taxable net income is. . . At least	But less than	Your Maryland tax is . . .	If your taxable net income is. . . At least	But less than	Your Maryland tax is . . .	If your taxable net income is. . . At least	But less than	Your Maryland tax is . . .	If your taxable net income is. . . At least	But less than	Your Maryland tax is . . .	If your taxable net income 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	2,134	49,000	49,050	2,276	52,000	52,050	2,419	55,000	55,050	2,561	58,000	58,050	2,704
46,050	46,100	2,136	49,050	49,100	2,279	52,050	52,100	2,421	55,050	55,100	2,564	58,050	58,100	2,706
46,100	46,150	2,138	49,100	49,150	2,281	52,100	52,150	2,423	55,100	55,150	2,566	58,100	58,150	2,708
46,150	46,200	2,141	49,150	49,200	2,283	52,150	52,200	2,426	55,150	55,200	2,568	58,150	58,200	2,711
46,200	46,250	2,143	49,200	49,250	2,286	52,200	52,250	2,428	55,200	55,250	2,571	58,200	58,250	2,713
46,250	46,300	2,146	49,250	49,300	2,288	52,250	52,300	2,431	55,250	55,300	2,573	58,250	58,300	2,716
46,300	46,350	2,148	49,300	49,350	2,290	52,300	52,350	2,433	55,300	55,350	2,575	58,300	58,350	2,718
46,350	46,400	2,150	49,350	49,400	2,293	52,350	52,400	2,435	55,350	55,400	2,578	58,350	58,400	2,720
46,400	46,450	2,153	49,400	49,450	2,295	52,400	52,450	2,438	55,400	55,450	2,580	58,400	58,450	2,723
46,450	46,500	2,155	49,450	49,500	2,298	52,450	52,500	2,440	55,450	55,500	2,583	58,450	58,500	2,725
46,500	46,550	2,157	49,500	49,550	2,300	52,500	52,550	2,442	55,500	55,550	2,585	58,500	58,550	2,727
46,550	46,600	2,160	49,550	49,600	2,302	52,550	52,600	2,445	55,550	55,600	2,587	58,550	58,600	2,730
46,600	46,650	2,162	49,600	49,650	2,305	52,600	52,650	2,447	55,600	55,650	2,590	58,600	58,650	2,732
46,650	46,700	2,165	49,650	49,700	2,307	52,650	52,700	2,450	55,650	55,700	2,592	58,650	58,700	2,735
46,700	46,750	2,167	49,700	49,750	2,309	52,700	52,750	2,452	55,700	55,750	2,594	58,700	58,750	2,737
46,750	46,800	2,169	49,750	49,800	2,312	52,750	52,800	2,454	55,750	55,800	2,597	58,750	58,800	2,739
46,800	46,850	2,172	49,800	49,850	2,314	52,800	52,850	2,457	55,800	55,850	2,599	58,800	58,850	2,742
46,850	46,900	2,174	49,850	49,900	2,317	52,850	52,900	2,459	55,850	55,900	2,602	58,850	58,900	2,744
46,900	46,950	2,176	49,900	49,950	2,319	52,900	52,950	2,461	55,900	55,950	2,604	58,900	58,950	2,746
46,950	47,000	2,179	49,950	50,000	2,321	52,950	53,000	2,464	55,950	56,000	2,606	58,950	59,000	2,749
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

2016 MARYLAND TAX TABLE

If your taxable net income is. . . At least	But less than	Your Maryland tax is . . .	If your taxable net income is. . . At least	But less than	Your Maryland tax is . . .	If your taxable net income is. . . At least	But less than	Your Maryland tax is . . .	If your taxable net income is. . . At least	But less than	Your Maryland tax is . . .	If your taxable net income 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

2016 MARYLAND TAX TABLE

If your taxable net income is. . . At least	But less than	Your Maryland tax is . . .	If your taxable net income is. . . At least	But less than	Your Maryland tax is . . .	If your taxable net income is. . . At least	But less than	Your Maryland tax is . . .	If your taxable net income is. . . At least	But less than	Your Maryland tax is . . .	If your taxable net income 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

2016 MARYLAND TAX TABLE

If your taxable net income is. . . At least	But less than	Your Maryland tax is . . .	If your taxable net income is. . . At least	But less than	Your Maryland tax is . . .	If your taxable net income is. . . At least	But less than	Your Maryland tax is . . .	If your taxable net income is. . . At least	But less than	Your Maryland tax is . . .	If your taxable net income 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) 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 $100,000 but not over $125,000	$	$ 100,000.00	$	x .0500	$	$ 4,697.50	$
Over $125,000 but not over $150,000	$	$ 125,000.00	$	x .0525	$	$ 5,947.50	$
Over $150,000 but not over $250,000	$	$ 150,000.00	$	x .0550	$	$ 7,260.00	$
Over $250,000	$	$ 250,000.00	$	x .0575	$	$ 12,760.00	$

Tax Rate Schedule II - Use if your filing status is Married Filing Joint, Head of Household, or Qualifying Widow(er) 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 $100,000 but not over $150,000	$	$ 3,000.00	$	x .0475	$	$ 90.00	$
Over $150,000 but not over $175,000	$	$150,000.00	$	x .0500	$	$ 7,072.50	$
Over $175,000 but not over $225,000	$	$175,000.00	$	x .0525	$	$ 8,322.50	$
Over $225,000 but not over $300,000	$	$225,000.00	$	x .0550	$	$ 10,947.50	$
Over $300,000	$	$300,000.00	$	x .0575	$	$ 15,072.50	$

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.

2016 COMBINED GROSS HOUSEHOLD INCOME		2016 COMBINED GROSS HOUSEHOLD INCOME		2016 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	1050	of $60,000	
15,000	355	24,000	1140		
16,000	420	25,000	1230		

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

If you think you might qualify on the basis of your household income, there are certain other legal requirements which must be met. Due to space restrictions, all of the other special limitations cannot be listed in this notice. The purpose of this notice is simply to advise you of the availability of the program and to suggest that you inquire further if you think you qualify on the basis of the income chart provided above. **To obtain a Homeowners' Tax Credit application form or to receive further information about your eligibility for the program, you should telephone 410-767-4433 in the Baltimore metropolitan area or 1-800-944-7403 (toll free) for those living elsewhere in Maryland.** Applications can also be found on the SDAT website at **www.dat.maryland.gov**. The deadline for filing a Homeowners' Tax Credit application is generally September 1, 2017.

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 **www.dat.maryland.gov.** The filing deadline for the Renter's Program is September 1, 2017.

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

There is a complete exemption from real property taxes on the dwelling house owned by disabled veterans with a 100% service connected permanent disability or by their surviving spouses. The State also allows an exemption on the first $15,000 of valuation on the dwelling house owned by legally blind persons. **For further information about either exemption, please telephone 410-767-4433 in the Baltimore area or 1-800-944-7403 (toll free) in other areas of Maryland.**

For additional information regarding property tax credits and exemptions please visit the State Department of Assessments and Taxation website at www.dat.maryland.gov.

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

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TAX INFORMATION AND ASSISTANCE

Visit our web site at www.marylandtaxes.com or call 1-800-638-2937 or from Central Maryland 410-260-7980

WALK IN SERVICE

Free, in-person tax assistance is provided at the taxpayer service offices listed below. Please bring a completed copy of your federal return and all W-2 statements. Offices are open Monday - Friday, 8:30 a.m. - 4:30 p.m. except for State Holidays.

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 18, 2017. During this period, telephone assistance is available from 8:30 a.m. until 7:00 p.m., Monday through Friday except for State Holidays.

EMAIL SERVICE

Email to: taxhelp@comp.state.md.us. Please include your name, address and the last four digits of your Social Security Number in your email message. This will help us generate a quick response to your inquiry.

REFUND INFORMATION

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

MAILING YOUR RETURN

For returns filed with payment by check or money order, 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, Maryland 21411-0001

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

BRANCH OFFICES

Annapolis
Revenue Administration Center
110 Carroll St.
Annapolis, MD 21411-0001

Baltimore
State Office Building
301 W. Preston St., Rm. 206
Baltimore, MD 21201-2384

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

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

Frederick
Courthouse/Multiservice Center
100 West Patrick St., Rm. 2603
Frederick, MD 21701-5646

Hagerstown
Professional Arts Building
1 South Potomac Street
Hagerstown, MD 21740-5512

Landover
Treetops Building
8181 Professional Pl., Ste 101
Landover, MD 20785-2226

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

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

Upper Marlboro
Prince George's County Courthouse
14735 Main St., Rm. 083B
Upper Marlboro, MD 20772-9978

Waldorf
1036 St. Nicholas Dr., Ste. 202
Waldorf, MD 20603-4757

Wheaton
Westfield Wheaton South Building
11002 Veirs Mill Road, Ste. 408
Wheaton, MD 20902-2574

DUE DATE: TUESDAY, APRIL 18, 2017