



15502D049

OR FISCAL YEAR BEGINNING \_\_\_\_\_ 2015, ENDING \_\_\_\_\_

**YOU MAY FILE AND PAY YOUR ESTIMATED TAXES ELECTRONICALLY. VISIT US AT  
WWW.MARYLANDTAXES.COM AND LOOK FOR ONLINE SERVICES.**

**IN ADDITION TO MAKING A SINGLE ESTIMATED PAYMENT, YOU ALSO MAY CHOOSE  
TO SET UP FUTURE ESTIMATED PAYMENTS AT THE SAME TIME.**

CHECK HERE IF THIS IS  
A CHANGE OF ADDRESS

CHECK HERE IF THIS IS  
A JOINT DECLARATION

Print Using Blue or Black Ink Only

Social Security Number		Spouse's Social Security Number	
Your First Name	Initial	Last Name	
Spouse's First Name	Initial	Last Name	
Number and Street			
City or Town		State	ZIP code

For Office Use Only

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IF YOU RECEIVE THE DECLARATION OF ESTIMATED PERSONAL INCOME TAX PACKET WHICH INCLUDES THE FOUR PREPRINTED VOUCHERS FOR SUBMITTING ESTIMATED PAYMENTS, USE THE PREPRINTED VOUCHERS INSTEAD OF THIS FORM OR **FILE ELECTRONICALLY**.

IF YOU DID NOT RECEIVE THE PACKET AND DO NOT ELECT TO FILE ELECTRONICALLY, USE THIS FORM TO REMIT ANY PAYMENT DUE AT THIS TIME. IF VOUCHERS ARE NEEDED FOR REMAINING INSTALLMENTS OF THE CURRENT TAX YEAR, CHECK HERE.

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**IMPORTANT:** Review the instructions before completing this form. If you are using this form for subsequent estimated payments and you previously have calculated the amounts you must pay for each quarter, you **do not** need to complete this worksheet.

**ESTIMATED TAX WORKSHEET**

STAPLE CHECK HERE

1. Total income expected in 2015 (federal adjusted gross income) . . . . . **1.** \_\_\_\_\_
2. Net modifications (See instructions.) . . . . . **2.** \_\_\_\_\_
3. Maryland adjusted gross income (line 1, plus or minus line 2) . . . . . **3.** \_\_\_\_\_
4. Deductions:
  - a. If standard deduction is used, see instructions.
  - b. If deductions are itemized, enter total of federal itemized deductions less state and local income taxes. . . . . **4.** \_\_\_\_\_
5. Maryland net income (Subtract line 4 from line 3.) . . . . . **5.** \_\_\_\_\_
6. Personal exemptions (See instructions.) . . . . . **6.** \_\_\_\_\_
7. Taxable net income (Subtract line 6 from line 5.) . . . . . **7.** \_\_\_\_\_
8. Maryland income tax (See instructions.) . . . . . **8.** \_\_\_\_\_
9. Personal and business income tax credits . . . . . **9.** \_\_\_\_\_
10. Subtract line 9 from line 8 (If less than 0 enter 0.) . . . . . **10.** \_\_\_\_\_
11. Local income tax or special nonresident income tax: Multiply line 7 by **.0** \_\_\_\_\_ (See instructions.) **11.** \_\_\_\_\_
12. Total 2015 Maryland and local income tax (Add lines 10 and 11.) . . . . . **12.** \_\_\_\_\_
13. Maryland income tax to be withheld during the year 2015 . . . . . **13.** \_\_\_\_\_
14. Total estimated tax to be paid by declaration (Subtract line 13 from line 12.) . . . . . **14.** \_\_\_\_\_
15. Amount to be submitted with declaration (Divide line 14 by 4.) . . . . . **15.** \_\_\_\_\_

**For payment by credit card see payment instructions.**

<b>ESTIMATED TAX PAID FOR 2015 WITH THIS DECLARATION</b> (If filing and paying electronically or by credit card, do not submit this form.) . . . . . ▶ \$		
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**File and pay your estimated tax online. Scan this code with your mobile phone or tablet's QR Reader. Free readers are available at your favorite APP store.**

**Make checks payable to and mail to:  
COMPTROLLER OF MARYLAND  
REVENUE ADMINISTRATION DIVISION  
110 Carroll Street  
Annapolis, Maryland 21411-0001**

(It is recommended that you include your Social Security Number on check using blue or black ink.)

**MARYLAND  
FORM  
502D PERSONAL DECLARATION OF  
ESTIMATED INCOME TAX  
INSTRUCTIONS**

**2015**

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

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

You must file a declaration with payment in full within 60 days of receiving \$500 or more of income from awards, prizes, lotteries or raffles, whether paid in cash or property if Maryland tax has not been withheld. A married couple may file a joint declaration.

**When to file a declaration** You must pay at least one-fourth of the total estimated tax on line 14 of this form on or before **April 15, 2015**. The remaining quarterly payments are due **June 15, 2015, September 15, 2015 and January 15, 2016**. You may pay the total estimated tax with your first payment, if you wish. If you are filing on a fiscal year basis, each payment is due by the 15th day of the 4th, 6th, 9th and 13th months following the beginning of the fiscal year.

**Overpayment of tax** If you overpaid your 2014 income tax (Form 502 or 505), you may apply all or part of the overpayment to your 2015 estimated tax. If the overpayment applied equals or exceeds the estimated tax liability for the first quarterly payment, you are not required to file the declaration. If the overpayment applied is less than the estimated tax liability, you should file the declaration and pay the balance of the first installment. Preprinted vouchers will be mailed to you for the remaining payments.

**How to estimate your 2015 tax** The worksheet is designed to develop an estimate of your 2015 Maryland and local income tax. Be as accurate as you can in forecasting your 2015 income. You may use your 2014 income tax as a guide, but if you will receive more income than you did in 2014, you must pay at least 110% of your prior year tax to avoid interest for underpayment of estimated tax. For the purpose of estimating, rounding all amounts to the nearest dollar is recommended.

Nonresidents who want to estimate 2015 Maryland taxes may use the Nonresident Estimate Tax Calculator at [www.marylandtaxes.com](http://www.marylandtaxes.com).

**Specific Instructions:**

**Line 1.** Total income expected in 2015 is your estimated federal adjusted gross income.

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

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

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

**If Filing Status 1, 3, 6:** If the amount computed is less than \$1,500, enter \$1,500; if the amount is between \$1,500 and \$2,000, enter that amount; if the amount is more than \$2,000, enter \$2,000.

**If Filing Status 2, 4, 5:** If the amount computed is less than \$3,000, enter \$3,000; if the amount is between \$3,000 and \$4,000, enter that amount; if the amount is more than \$4,000, enter \$4,000.

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

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

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

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

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

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

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

**Tax Rate Schedule I**

**If taxable net income is:**

**Maryland Tax is:**

At least: but not over:

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

**MARYLAND FORM 502D PERSONAL DECLARATION OF ESTIMATED INCOME TAX INSTRUCTIONS**

**2015**

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

**Tax Rate Schedule II**

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

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

Baltimore City . . . . .	.0320
Allegany County . . . . .	.0305
Anne Arundel County . . . . .	.0256
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 . . . . .	.0125
<b>Nonresidents use . . . . .</b>	<b>.0125</b>

**Filing a return instead of fourth payment** Instead of making the fourth declaration payment on or before **January 15, 2016**, you may file your 2015 personal income tax return, provided you file it on or before **January 31, 2016** and pay in full with the return any balance of tax due.

**Farmers and fishermen** If your estimated gross income from farming or fishing is at least two-thirds of your total estimated gross income for the year, special provisions may apply. Your 2015 declaration and full payment of the estimated tax are due on or before **January 15, 2016**. You do not have to file the declaration if you file your complete tax return (Form 502 or 505) and pay the full amount of tax due on or before **March 1, 2016**.

**Changes in income or exemptions** Your situation may not require you to file a declaration on **April 15, 2015**. However, a large increase in income after that date may require you to file a declaration. If at any time during the year you need to amend your original declaration, simply increase or decrease the remaining payments.

**Forms and information** Declaration of estimated tax forms and any additional information may be obtained online at **www.marylandtaxes.com** or by emailing TAXFORMS@comp.state.md.us. You may also call 1-800-638-2937 or from Central Maryland 410- 260-7951.

**Electronic filing** You may file and pay your 2015 estimated taxes electronically. When you use our iFile program, we give you the ability to make a single estimated tax payment, as well as providing the convenience of scheduling all of your payments at one time. These scheduled payments will be deducted from your bank account on the dates that you specify. Visit us at **www.marylandtaxes.com** and look for **on-line services**.

**ALTERNATIVE PAYMENT METHODS**

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

**Payment by check or money order** Make your check or money order payable to "Comptroller of Maryland." Use blue or black ink. Write the type of tax, year of tax, and tax being paid on your check. It is recommended that you include your Social Security Number on check. **DO NOT SEND CASH.**

**Mailing instructions** Mail your declaration of estimated tax to:

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

**Penalties and interest** If you are required by law to file a declaration of estimated tax for any tax year and you either (1) fail to file on the date prescribed, (2) **fail to pay the installment or installments when due** or (3) estimate a tax less than 90% of the developed tax shown on the return for the current taxable year and which estimate was less than 110% of the tax that was developed for the prior year, you will be subject to the penalties and interest as provided by law for the failure to file a return and the failure to pay a tax when due.