

Print Using Blue or Black Ink Only

Your Social Security Number Spouse's Social Security Number

Your First Name MI

Your Last Name

Spouse's First Name MI

Spouse's Last Name

Read Instructions for Form 502CR. Note: You must complete and submit pages 1 through 4 of this form to receive credit for the items listed.

PART A - TAX CREDITS FOR INCOME TAXES PAID TO OTHER STATES AND LOCALITIES

If you were a part-year resident, do not claim a credit for tax paid on nonresident income you included on line 12 of the Form 502.

If you are claiming a credit for taxes paid to multiple states and/or localities, see instructions.

- 1. Enter your taxable net income from line 20, Form 502 (or line 10, Form 504).
2. Taxable net income in other state. Write on this line only the net income which is taxable in both the other state and Maryland.
3. Revised taxable net income (Subtract line 2 from line 1.) If less than zero, enter zero.
4. Enter the Maryland tax (sum of lines 21 and 21a, Form 502; or line 11, Form 504). This is the Maryland tax based on your total income for the year.
5. Tax on amount on line 3. Compute the Maryland tax that would be due on the revised taxable net income by using the Maryland Tax Table or Computation Worksheet contained in the instructions for Forms 502 or 504.
6. Tentative State tax credit (Subtract line 5 from line 4.) If less than zero, enter zero.
7. Enter the Local tax from line 28, Form 502 (or line 18, Form 504). This is the Local tax based on your total income for the year.
8. Local tax on amount on line 3. Compute the Local tax that would be due on the revised taxable net income by multiplying line 3 by your Local tax rate .0
9. Tentative Local tax credit (Subtract line 8 from line 7.) If less than zero, enter zero.
10. Tentative Total tax credit (Add line 6 and line 9.)
11. Total state and local tax shown on tax return(s) filed with the state of (Enter 2-letter state code, code must be entered for credit to be allowed) Enter the amount of your 2023 income tax liability (after deducting any credits for personal exemptions) to the other state and locality in the other state (where applicable). Do not enter state or locality tax withheld from your W-2 forms. It is important that a copy of the tax return that was filed with the other state and/or locality be attached to your Maryland return.
12. Credit for income tax paid to other state and/or locality. Your credit for taxes paid to another state and/or locality is the smaller of the tax actually paid (line 11) or the reduction in Maryland tax resulting from the exclusion of income in the other state and/or locality (line 10). Write the lesser of line 11 or line 10.

State and Local Credits Allowed

- 13. State Credit for Income Tax Paid to other state (Lesser of line 6 or line 12). Enter on line 1, Part AA.
14. Local Credit for Income Tax Paid to other state (Subtract line 13 from line 12.) Enter on line 1, Part BB