

**AUTOMATIC EXTENSION PAYMENT
FOR MARYLAND PERSONAL INCOME TAX 2002**

Who must file Form 502E?

If you cannot complete and file your Form 502, 503, 505 or 515 by the due date, you should complete the Tax Payment Worksheet on the back of this page to determine if you must file Form 502E, Automatic Extension Payment. If Line 7 of the worksheet shows you owe tentative tax, you must file this form and pay the full amount due by April 15, 2003, (or the fifteenth day of the fourth month following the close of the tax year).

NOTE: Filing an extension does not extend the time for paying your taxes.

Do not file Form 502E if you want the Revenue Administration Division to figure your tax. Simply provide us with the necessary information and a written request for us to complete the return. Also, if you have completed your return but are unable to pay your tax in full, do not file Form 502E. File your return.

Do not file Form 502E if, after completing the Tax Payment Worksheet, you find that you do not owe additional tax. However, please be aware that if an unpaid liability is disclosed when you file your return, you may owe penalty and interest charges in addition to the tax. See "Will I owe penalties and interest?"

Automatic Maryland four-month extension

If you filed a federal extension and owe zero tax we grant you an automatic four-month extension of time to file your Form 502, 503, 505 or 515. **You are not required to file Form 502E in order to obtain this automatic extension.** However, you should use Form 502E to pay any tentative tax due in order to avoid any late-payment penalty and interest on tax not paid by April 15, 2003.

Requesting a Maryland extension when not requesting a federal extension:

- (1) Request your extension by telefile at 410-260-7829 from central Maryland or 1-800-260-3664 from elsewhere.
- (2) Request your extension on our website at www.marylandtaxes.com

When should I mail Form 502E without a payment?

Never.

When requesting an extension beyond four months, how should I file?

Individuals who are requesting an extension of more than four months with payment must file Form 502E. You must enter on this application the reason for the request. No extension request will be granted for more than six months, except in the case of individuals who are out of the United States. Even when an individual is out of the U.S. an extension will not be granted for more than 1 year. An extension request for beyond four months without a payment should be filed by telefile or on our website. See telefile and website information in first column.

When should I file?

If you owe any tentative tax, file Form 502E along with your payment on or before April 15, 2003. If you are filing on a fiscal year basis, file by the regular due date of your return.

Where should I file?

You may request your extension on our website at www.marylandtaxes.com and use Electronic Funds withdrawal (direct debit) from your savings or checking account. If you want to pay by credit card see page 2; otherwise, make your check or money payable to and mail this voucher to:

COMPTROLLER OF MARYLAND
REVENUE ADMINISTRATION DIVISION
ANNAPOLIS, MARYLAND 21411-0001
(Write social security number on check.)

Will I owe penalties and interest?

You will owe interest on tax not paid by the regular due date of your return. The interest will accrue until you pay the tax. Even if you had a good reason not to pay on time, you will still owe interest.

If tax and interest are not paid promptly, a penalty will be assessed on the tax.

What should I attach to my Form 502, 503, 505 or 515?

Since Maryland grants you an automatic four-month extension, you do not have to attach anything to your return explaining your delayed filing if you file your return within the four months.

Return only the bottom portion with your payment.

CUT ALONG THIS LINE AND FILE WITH COMPTROLLER OF MARYLAND, REVENUE ADMINISTRATION DIVISION, ANNAPOLIS, MARYLAND 21411-0001

**FORM 502E
2002**

COMPTROLLER OF MARYLAND
REVENUE ADMINISTRATION DIVISION
ANNAPOLIS, MD 21411-0001

**AUTOMATIC EXTENSION
PAYMENT FOR
PERSONAL INCOME TAX**

(or fiscal year beginning _____, 2002 ending _____)

2002

Your first name and initial	Last name	Social Security Number
Spouse's first name and initial	Last name	Social Security Number
Present address (no. and street)	City or town	State Zip code
<div style="display: flex; align-items: center;"> <div style="border: 1px solid black; border-radius: 50%; width: 20px; height: 20px; display: flex; align-items: center; justify-content: center; margin-right: 5px;">STOP</div> <div> <p>If no payment is enclosed or paying by credit card, do not mail this form.</p> <p>Reason more than 4 month extension is needed</p> </div> </div>		
TOTAL STATE AND LOCAL TAX PAID WITH THIS EXTENSION		\$ _____

AUTOMATIC EXTENSION PAYMENT FOR MARYLAND PERSONAL INCOME TAX

What if I need additional forms?

If you need additional forms,

- visit our website at www.marylandtaxes.com;
- call our Forms-by-Fax at 410-974-3299;
- call our 24-hour Forms Order Line at 410-260-7951; or
- write to us at Revenue Administration Division, Annapolis, MD 21411-0001.

What if I need additional assistance?

If you need assistance,

- visit our website at www.marylandtaxes.com; or
- call our Taxpayer Service Section at 410-260-7980 from cen-

tral Maryland or 1-800-MDTAXES (1-800-638-2937) from elsewhere between 8 a.m. and 5 p.m. Eastern Standard Time.

What if I want to pay by Credit Card?

You may pay your extension payment by using your MasterCard, Discover, American Express or VISA. Call 1-800-2PAYTAX (1-800-272-9829) or visit www.officialpayments.com and select "Payment Center" on the left side of the home page. Be sure to have your credit card ready. The credit card processor will ask a series of questions that you will answer by using your telephone keypad.

There will be an additional convenience fee assessed to your credit card account by the credit card processor. The State of Maryland will not receive this convenience fee. Do not pay the convenience fee with your tax.

Instructions for Tax Payment Worksheet

Line 1 - Income tax

Enter the total amount of individual income tax you expect to owe. Use Form 502, 503, 505 or 515 as a worksheet.

Line 2 - Withholding

Enter the amount of Maryland income tax withheld from your wages for the tax year.

Line 3 - Estimated income tax payments

Enter the total amount of Maryland estimated payments you paid with Form 502D or 502DEP for the tax year. Include any 2001 overpayment credited to your 2002 tax.

Line 4 - Previous Form 502E payment

Enter the amount of Maryland income tax you paid with any

previous Form 502E for this tax year.

Line 5 - Estimated allowable credits

Enter allowable tax credits.

Line 6 - Total payments and credits

Add lines 2 through 5 and enter the total on line 6.

Line 7 - Tentative tax due

Subtract line 6 from line 1. Enter the result on line 7 and on Form 502E. This is your tentative tax due. If it is \$1 or more, file this form and attach your payment. (Your cancelled check will serve as your receipt.) If the tax due is less than \$1, stop. No payment is required.

Tax Payment Worksheet for Your Records

- | | | |
|---|---------|---------|
| 1. Income tax you expect to owe. | | 1 _____ |
| 2. Maryland income tax withheld. | 2 _____ | |
| 3. Maryland estimated payments and amount credited from 2001. | 3 _____ | |
| 4. Any tax payment made with a previous Form 502E. | 4 _____ | |
| 5. Allowable tax credits. | 5 _____ | |
| 6. Total payments and credits. Add lines 2 through 5. | 6 _____ | |
| 7. Tentative tax due - Subtract line 6 from line 1. Enter the amount here and on Form 502E. | | 7 _____ |

If no payment is enclosed, do not file Form 502E.

