FORM
502E

MARYLAND APPLICATION FOR EXTENSION TO FILE PERSONAL INCOME TAX RETURN

12502E049

2012

OR FISCAL YEAR BEGINNING **2012, ENDING**

Your 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

ME	YE	EC	EC

STOP

IF NO TAX IS DUE WITH THIS EXTENSION, FILE THE EXTENSION AT: **www.marylandtaxes.com** OR CALL 410-260-7829 FROM CENTRAL MARYLAND OR 1-800-260-3664 FROM ELSEWHERE TO TELEFILE THIS FORM.

Tax Payment Worksheet

Instructions for Tax Payment Worksheet

Line 1 - Income tax
Enter the total amount of personal 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 2011 overpayment credited to your 2012 tax and any amount paid on your behalf with Form MW506NRS.

Line 4 - Estimated allowable credits
Enter allowable tax credits.

Line 5 - Total payments and credits
Add lines 2 through 4 and enter the total on line 5.

Line 6 - Tax due
Subtract line 5 from line 1. Enter the result on line 6. This is your tax due. If it is $1 or more, file this form and attach your payment. If the tax due is less than $1, stop. No payment is required.

1. Income tax you expect to owe. . . . . **1** _____

2. Maryland income tax withheld. . . . . **2** _____

3. Maryland estimated payments and amount credited from 2011. . . . . **3** _____

4. Allowable tax credits . . . . . **4** _____

5. Total payments and credits. Add lines 2 through 4. . . . . **5** _____

6. Tax due - Subtract line 5 from line 1 . . . . . **6** _____

TAX PAID FOR 2012 WITH THIS EXTENSION (If filing and paying electronically or by credit card do not submit this form) . . . . . ► **$**		

To file and pay your extension electronically, visit www.marylandtaxes.com and look for ONLINE SERVICES.

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)

FORM 502E MARYLAND APPLICATION FOR EXTENSION TO FILE PERSONAL INCOME TAX RETURN INSTRUCTIONS

2012

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 to determine if you must file Form 502E. If line 6 of the worksheet shows you owe tax, you must file this form and pay the full amount due by April 15, 2013, (or the fifteenth day of the fourth month following the close of the tax year). If the due date falls on a Saturday, Sunday or legal holiday, the return must be filed by the next business day.

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?"** in the column to the right.

Automatic Maryland six-month extension

If you filed a federal extension and expect to owe zero tax to Maryland we grant you an automatic six-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 tax due in order to avoid any late-payment penalty and interest on tax not paid by April 15, 2013.

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; or,

(2) Request your extension at **www.marylandtaxes.com.**

When should I mail Form 502E without a payment?

Never.

What if I need additional forms?

If you need additional forms:

- visit **www.marylandtaxes.com**
- call our 24-hour Forms Order Line at 410-260-7951 or
- write to us at: **Revenue Administration Division**
  110 Carroll Street
  Annapolis, MD 21411-0001.

What if I need additional assistance?

If you need assistance:

- visit **www.marylandtaxes.com**; or
- call our Taxpayer Service Section at 410-260-7980 from central Maryland or 1-800-MDTAXES (1-800-638-2937) from elsewhere between 8 a.m. and 5 p.m., Monday through Friday.

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

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 one year. An extension request for beyond six months without a payment should be filed by telefile or on our Web site. See telefile and Web site information in first column.

When should I file?

If you owe any tax, file Form 502E along with your payment on or before April 15, 2013. 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 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 below; otherwise, make your check or money order payable to: **COMPTROLLER OF MARYLAND.**

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

Mail to: **Comptroller of Maryland**
Revenue Administration Division
110 Carroll Street
Annapolis, MD 21411-0001

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 for not paying on time, you will still owe interest.

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

Should I attach a copy of the extension form to my Form 502, 503, 505 or 515?

You do not have to attach anything to your return relating to your extension.

What if I want to pay by direct debit?

You may pay by direct debit by visiting our Web site at **www.marylandtaxes.com**. Under On-line Services, click on "request an extension".

What if I want to pay by credit card?

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