

**Maryland Income Tax Withholding  
 for Annuity, Sick Pay and  
 Retirement Distributions**

Type or print full name	Social security number
Home address (number & street)	
City, state, and zip code	
A. Contract claim or identification number .....	
B. Enter the amount withheld from each annuity, sick pay or retirement distribution payment .....	\$
I request voluntary income tax withholding from any annuity, sick pay or retirement distribution payments as authorized by Section 10-907(b) of the Tax-General Article of the Annotated Code of Maryland.	
COM/RAD 044 09-49	(Date)
(Signature)	

**Instructions**

**Who may file** – Any recipient of an annuity, sick pay or retirement distribution payment may file this form to have Maryland income tax withheld from each payment. However, the annuity must be payable over a period longer than one year.

**Sick pay** – The term “sick pay” means any amount which is paid to an employee pursuant to a plan to which the employer is a party and constitutes remuneration or a payment in lieu of remuneration for any period during which the employee is temporarily absent from work on account of sickness or personal injuries.

**Where and how to file** – *File this form with the payer of your annuity, sick payment or retirement distribution.* Enter in item B of page 1, the whole dollar amount that you wish withheld from each annuity or sick pay payment. The amount must not be less than \$5 a month for annuities and retirement distributions and at least \$2 per daily payment in the case of sick pay.

You may find it convenient to request an amount to be withheld which will reduce your year-end tax balance on your individual Maryland tax return to an amount of \$500 or less and thus avoid having to file an individual Declaration of Estimated Tax (Form 502D or 502 DEP).

You may use the worksheet provided with the declaration as a guide in estimating your income tax liability.

**Duration of withholding request** – Your request for voluntary withholding will remain in effect until you terminate it.

**How to terminate a withholding request** – You may terminate, at any time, your request for voluntary withholding by giving your payers a written termination notice.

**Statement of income tax withheld** – At the close of the year, your payer will furnish you with a Form 1099 or other appropriate form showing the gross amount of annuity or sick pay payments and the total amount deducted and withheld as tax during the calendar year.

**Do not mail this form to the Maryland Revenue Administration Division**