

in these states because you did not pay any income tax to the other state.

PART A – IMPORTANT NOTE FOR DUAL RESIDENTS

A person may be a resident of more than one state at the same time for income tax purposes. If you must file a resident return with both Maryland and another state, use the following rules to determine where the credit should be taken:

1. A person who is domiciled in Maryland and who is subject to tax as a resident of any of the states listed in Group I or II can claim a credit on the Maryland return (Form 502) using Part A of Form 502CR.
2. A person domiciled in any state listed in Group I or II who must file a resident return with Maryland must take the credit in the state of domicile.

PART B - CREDIT FOR CHILD AND DEPENDENT CARE EXPENSES

If you are eligible for a Child and Dependent Care Credit on your federal income tax return for tax year 2020, you may be entitled to a credit on your Maryland state income tax return. The credit starts at 32% of the federal credit allowed, but is phased out for taxpayers with federal adjusted gross incomes above \$92,950* and \$144,450* for married filing joint. Use the CREDIT FOR CHILD AND DEPENDENT CARE EXPENSES CHART to determine the decimal amount to be entered on line 3 of Part B.

***NOTE:** The FAGI figures indicated have been adjusted as required by Maryland Law.

CREDIT FOR CHILD AND DEPENDENT CARE EXPENSES CHART				
Individual taxpayer, if your federal adjusted gross income is:		Decimal Amount (multiply by federal credit)	Married Taxpayer, if your federal adjusted gross income is:	
At Least	But Less Than		At Least	But Less Than
\$0	\$30,001	0.3200	\$0	\$50,001
\$30,001	\$32,001	0.3168	\$50,001	\$53,001
\$32,001	\$34,001	0.3136	\$53,001	\$56,001
\$34,001	\$36,001	0.3104	\$56,001	\$59,001
\$36,001	\$38,001	0.3072	\$59,001	\$62,001
\$38,001	\$40,001	0.3040	\$62,001	\$65,001
\$40,001	\$42,001	0.3008	\$65,001	\$68,001
\$42,001	\$44,001	0.2976	\$68,001	\$71,001
\$44,001	\$46,001	0.2944	\$71,001	\$74,001
\$46,001	\$48,001	0.2912	\$74,001	\$77,001
\$48,001	\$50,001	0.2880	\$77,001	\$80,001
\$50,001	\$52,001	0.2848	\$80,001	\$83,001
\$52,001	\$54,001	0.2816	\$83,001	\$86,001
\$54,001	\$56,001	0.2784	\$86,001	\$89,001
\$56,001	\$58,001	0.2752	\$89,001	\$92,001
\$58,001	\$60,001	0.2720	\$92,001	\$95,001
\$60,001	\$62,001	0.2688	\$95,001	\$98,001
\$62,001	\$64,001	0.2656	\$98,001	\$101,001
\$64,001	\$66,001	0.2624	\$101,001	\$104,001
\$66,001	\$68,001	0.2592	\$104,001	\$107,001
\$68,001	\$70,001	0.2560	\$107,001	\$110,001
\$70,001	\$72,001	0.2528	\$110,001	\$113,001
\$72,001	\$74,001	0.2496	\$113,001	\$116,001
\$74,001	\$76,001	0.2464	\$116,001	\$119,001
\$76,001	\$78,001	0.2432	\$119,001	\$122,001
\$78,001	\$80,001	0.2400	\$122,001	\$125,001
\$80,001	\$82,001	0.2368	\$125,001	\$128,001
\$82,001	\$84,001	0.2336	\$128,001	\$131,001
\$84,001	\$86,001	0.2304	\$131,001	\$134,001
\$86,001	\$88,001	0.2272	\$134,001	\$137,001
\$88,001	\$90,001	0.2240	\$137,001	\$140,001
\$90,001	\$92,001	0.2208	\$140,001	\$143,001
\$92,001	\$92,950*	0.2176	\$143,001	\$144,450*
\$92,951*	and up	0.0000	\$144,451*	and up