



Maryland
Energy
Administration

Larry Hogan, Governor
Boyd K. Rutherford, Lt. Governor
Mary Beth Tung, Director

Maryland Energy Storage Income Tax Credit Program (TY 2023)

Claiming the Tax Credit Certificate

Claiming the Tax Credit Certificate

Generally, for taxable years beginning after December 31, 2012, taxpayers must file their Maryland income tax return electronically (Form 500 for Corporations, Form 510 and Form 510 Schedule K-1 for Pass-Through Entities, and Form 502 or 505 for Individuals) in order to claim a Business Income Tax Credit. They must complete the Business Tax Credit Form 500CR section of the electronic return and include a binary attachment or PDF of the certification received from the Maryland Energy Administration (MEA).

Please see the Comptroller's website, www.marylandtaxes.gov for additional information regarding filing procedures.

DISCLAIMER: MEA is not a tax office and cannot provide tax advice. Any program guidance provided by MEA staff or Maryland Energy Storage Income Tax Credit Program documents should not be considered tax advice.

If you have general questions about Maryland state income taxes, please contact the Comptroller of Maryland (<http://www.marylandtaxes.gov>) and/or a licensed tax professional. If you have any questions directly related to claiming the Maryland Energy Storage Income Tax Credit, please contact the Comptroller of Maryland's Taxpayer Service Office.

Taxpayer Service Office
Comptroller of Maryland
410-260-7980
TAcorrespondence@marylandtaxes.gov
www.marylandtaxes.gov