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## Guidance on Claiming the Energy Storage Income Tax Credit

The following guidance is provided by the Comptroller of Maryland:

The Energy Storage System Tax Credit requires the filing of Maryland Form 500CR. While this appears to be a business tax credit form, it is also authorized for use for the residential energy storage system tax credit.

Some tax software systems allow for the filing of Form 500CR while others do not. A listing of tax software systems and the Maryland forms that they support can be found at: [2024 Tax Year Software Vendor Status -Individual Electronic Filing](#). Maryland's iFile tax software system does not accept attachments, so Form 500CR cannot be filed electronically using that system.

If you cannot file Form 500CR electronically, you will also have to file Form **500CRW**. Select either reason B (software does not support), or reason C and provide another reason for not filing electronically.

To claim the Energy Storage System Tax Credit:

1. On page 6 of Maryland Form **500CR**, PART R, line 1, "ENERGY STORAGE SYSTEMS TAX CREDIT", enter the amount of the Energy Storage System Tax Credit issued to you on the tax credit certificate from the Maryland Energy Administration (MEA).
2. On page 7, line 14 of Maryland Form **500CR**, "Total Energy Storage Systems Tax Credit from PART R, line 1", enter the authorized amount of the Energy Storage System Tax Credit. Enter this value into line 27 also.
3. For individual taxpayers: On Maryland **Form 502** (Resident Income Tax Return), add the Energy Storage System Tax Credit amount to the total of lines 22 through 24, and write the sum into line 26 (Total Credits). Include 500CR, (and 500CRW if not filing electronically), and the tax credit certificate issued by MEA, with your Form 502.
4. If you have lost your tax credit certificate from MEA, send an email stating this with the Subject "Energy Storage Tax Credit. Attention: Robert Scheerer, Director of Revenue Administration" to [RADDIRECTOR@marylandtaxes.gov](mailto:RADDIRECTOR@marylandtaxes.gov)



# Maryland Energy Administration

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Wes Moore, Governor  
Aruna Miller, Lt. Governor  
Paul G. Pinsky, Director

**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 document should not be considered tax advice.

If you have general questions about Maryland State income taxes, please contact the Comptroller of Maryland ([marylandcomptroller.gov](http://marylandcomptroller.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](mailto:TAcorrespondence@marylandtaxes.gov)  
[www.marylandtaxes.gov](http://www.marylandtaxes.gov)

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