

Rick L. Hemphill – Chairman
Incentives Programs Committee
Maryland State Firemen’s Association
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Rules for the Maryland State Income Tax Subtraction Modification for 2023 TAXES

The Maryland State Tax Incentive Program has been Maxed to \$7,000 for 2023.

In order for a member to qualify for the yearly deduction they must meet the following requirements:

- Have earned a minimum of 50 points in ANY 3 of the last 10 years as long as 1 of those years is in the taxable year. In this case the taxable year is 2023. The last 10 years includes 2014 thru 2023.
- If a member has accumulated 25 credited years of service the “taxable year” requirement is waived, however they must still make 50 or more points in any 3 of the last 10 years.
- A member MUST have served a minimum of 36 full months in order to qualify. For the year 2023 a member must have joined the company as of January 1, 2021. January 1, 2021 thru December 31, 2023 equals 36 months.

Points earned are based on your Countys’ program or if your County does not have a program it is based on the State program as outlined in the MSFA tax incentive form MSFA-P.2.2(Revised 7/21). 50 points must be earned in at least 2 or more categories.

For the taxable year 2023 qualified members can deduct \$7,000.00 from their gross income by using Maryland Income Tax form number 502 under “Other Subtractions From Income” and using income subtraction form 502SU item “va”. They will need to send MSFA tax incentive form MSFAP.2.2(Revised 7/21) either with their tax return or separately if filing on line.

A new updated tax incentive form will become available each year. Attached is form MSFA-P.2.2(Revised 7/23) specifically designed for the taxable year 2023.

Please use it only for 2023. VERY IMPORTANT. THE MARYLAND STATE CONTROLLERS OFFICE WILL NOT ACCEPT A FILE WITHOUT THE FULL 9 DIGIT SOCIAL SECURITY NUMBER. IF WE DO NOT SUPPLY THEM WITH ALL OF THE ABOVE INFORMATION THE STATE WILL REJECT THE MEMBERS’ RETURN AND THEY WILL HAVE TO PAY BACK THE DEDUCTION PLUS INTEREST AND PENALTIES.

If you have any questions please direct them to your County “Points Coordinator”



Maryland State Firemen's Association
Maryland Income Tax Subtraction Modification
Point System Reporting Program
Individual End-Of-Year Points Report
(Attach To Your Maryland Return)

NAME:

TAX YEAR: 2023

ADDRESS:

SOCIAL SECURITY NO.: - - -

FIRE/RESCUE/EMS DEPT:

	POINTS CREDITED	DO NOT EXCEED MAXIMUM
1. FORMAL TRAINING	(25 POINTS MAXIMUM)	_____
2. DRILLS	(20 POINTS MAXIMUM)	_____
3. SLEEPIN/STANDBY	(20 POINTS MAXIMUM)	_____
4. ELECTED/APPOINTED POSITION	(25 POINTS MAXIMUM)	_____
5. MEETINGS	(25 POINTS MAXIMUM)	_____
6. ALARMS	(40 POINTS MAXIMUM)	_____
7. COLLATERAL DUTIES	(25 POINTS MAXIMUM)	_____
	TOTAL POINTS CREDITED - - - - -	_____

DEPARTMENT POINT SYSTEM COORDINATOR

DATE

AUTHORIZED DEPARTMENT OFFICIAL
(PRESIDENT, SECRETARY, BOARD CHAIRMAN)

DATE

YEARS OF SERVICE: _____ POINTS CREDITED: _____ QUALIFIED: _____

Report subtraction of \$7,000.00 on tax form 502, using Maryland tax subtraction form 502SU Item "va"