

Rick L. Hemphill – Chairman  
Incentives Programs Committee  
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## **Rules for the Maryland State Income Tax Subtraction Modification for 2024 TAXES**

The Maryland State Tax Incentive Program has been Maxed to \$7,000 for 2024.

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 2024. The last 10 years includes 2015 thru 2024.
- 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 2024 a member must have joined the company as of January 1, 2022. January 1, 2022 thru December 31, 2024 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 2024 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 2024.

Please use it only for 2024. 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”

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December 2024

To: All County LOSAP Points Coordinators

The Maryland State Tax Incentive Program has been amended to increase the amount a member may deduct from their “gross” Maryland income tax up to \$7,000.00.

**For the taxable year 2024 the amount your members are allowed to deduct is \$7,000.00.**

Attached is a letter explaining the rules of the Maryland Tax Incentive Program. You should send this to each of the Companies in your County that you will be collecting “points reports” from after the close of 2024. Also attached is a revised MSFA-P.2.2(Revised 7/19) specific for the year 2024. A new form we become available each year until the \$7,000.00 maximum is reached.

Points earned are based on your County’s 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) As you prepare to set up your files to accumulate the names of those members that qualify please put them in an excel file with the following columns:

Last Name

First Name

Middle Initial (if applicable)

(Note: Do NOT put names in just one cell. We need them split as noted above. Jr, Sr designations belong after the last name.)

Social Security Number (formatted as XXX-XX-XXXX must have the dashes in place)

Points Earned for 2024

Total LOSAP credited years of service as of 2024 (You may add a column with the company name if you wish)

We need one file with all of the names from your companies.

Please do not send a file with individual records by company expecting us to combine them

Sample of how your file should look:

Last Name (Sr Jr III) | First Name | MI | Soc.Sec.No. | Years of Service | Points  
000-00-0000

We need NO OTHER information. Save the file with your County name and year (2024).  
(example Baltimore2024)

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.

WE UNDERSTAND THE CONCERN ON PERSONAL INFORMATION SECURITY AND WILL USE THE SAME SECURE WEBSITE AS LAST YEAR FOR COLLECTING YOUR REPORT.

To upload your report you will go to the MSFA website ([www.msfa.org](http://www.msfa.org)), then to Committees, Incentives Programs and click on "County Tax File Summary Upload". In order to find the server to upload your file log on to: [www.msfa.org](http://www.msfa.org), then go to: Committees A-M -, Incentives Programs , 2023 County Tax File Summary Upload to MSFA Choose your County from the drop down box. Click on the "Browse" box Go to the tax incentive file on your computer, highlight it and click on open Enter the password msfatax (all in lower case). Click on "Upload" The system will acknowledge that your file has been successfully received. The system is only designed to upload. No one other then the administrator can view what files are there.

DO NOT INSTRUCT YOUR COMPANIES TO UPLOAD THEIR REPORTS TO THIS WEBSITE. IT IS YOUR RESPONSIBILITY TO COLLECT THE INDIVIDUAL REPORTS AND PREPARE ONE REPORT TO BE UPLOADED TO THE WEBSITE. BY STATE LAW YOUR REPORT FOR 2023 MUST BE UPLOADED NO LATER THEN MAY 1, 2025.

If there are any issues with the website or any other questions or issues please contact me, Rick Hemphill at (301) 730-1923.



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

NAME:

TAX YEAR: 2024

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"