

Personal tax tip #65 Helpful Tips for Students and Part-Time Workers

Are Maryland students treated differently than other taxpayers?

Possibly. Single taxpayers under 65 are not required to file a Maryland income tax return unless their Maryland gross income was \$10,400 or more in 2017. Maryland gross income is federal gross income (but do not include Social Security or Railroad Retirement income) plus Maryland additions.

If you are a dependent taxpayer, you determine your Maryland gross income by adding to your federal income any Maryland additions and subtracting any Maryland subtractions. Otherwise, Maryland students are subject to the same income tax filing requirements as any other Maryland taxpayer. For more information, see Instruction 1 in the [Maryland tax booklet](#). For a list of additions and subtractions, see Instructions 12 and 13.

I did not earn enough to require filing a Maryland tax return, but my employer had state taxes withheld from my pay. Can I get a refund?

Yes. File Maryland [Form 502](#) to claim your refund of taxes withheld. You can file Form 502 [online for free](#).

Can I avoid having state income taxes withheld unnecessarily?

Yes. If you expect to earn approximately \$10,400 or less during 2017 complete Maryland Withholding [Form MW507](#), check box 3b and enter "EXEMPT" where indicated. This will save you the trouble of filing a tax return later to get your refund and it will allow you to keep more money in your paycheck.

Can I file my Maryland tax return electronically?

Yes. You can choose among three options for filing your Maryland return electronically:

File online for free using [iFile](#).

File online using [approved software](#).

File electronically through a commercial tax preparer