

Maryland Economic Impact Payment: FAQs

Q: What is the Maryland RELIEF Act of 2021?

A: The RELIEF Act of 2021 is an emergency economic impact and tax relief package that will provide more than \$1 billion for Maryland working families, small businesses, and those who have lost their jobs as a result of the COVID-19 pandemic.

On February 12, the Maryland General Assembly passed the RELIEF Act and on February 15, 2021, Governor Larry Hogan signed it into law.

The RELIEF Act includes direct economic impact payments for low to moderate income Maryland taxpayers who filed for and received the Earned Income Tax Credit (EITC) on their 2019 Maryland State Tax Return. These economic impact payments will be issued by the Maryland Comptroller to all qualified taxpayers. No application is necessary to receive this relief.

Q: Who is eligible for a RELIEF Act economic impact payment?

A: Relief payments will be made to Maryland residents who claimed and received the EITC on their 2019 Maryland state tax return. Maryland taxpayers who claimed and received the Earned Income Tax Credit had the following annual earnings:

- **\$50,954** (\$56,844 married filing jointly) with three or more qualifying children;
- **\$47,440** (\$53,330 married filing jointly) with two qualifying children;
- **\$41,756** (\$47,646 married filing jointly) with one qualifying child;
- **\$15,820** (\$21,710 married filing jointly) with no qualifying children

Q: Who is NOT eligible for a RELIEF Act economic impact payment?

- A:** Relief payments will NOT be made to:
- Taxpayers who did not yet file their 2019 tax return, or who did not claim or receive the Earned Income Tax Credit on their 2019 tax return;
 - Persons claimed as a dependent on another taxpayer's return (for example, a child or student who may be claimed on a parent's return or a dependent parent who may be claimed on an adult child's return);
 - Taxpayer who did not have Maryland residency when RELIEF Act was enacted;
 - A deceased individual, or an estate or trust

Q: How much will I receive for the economic impact payment?

A: Individual or joint filers who qualified for and claimed the EITC in Tax Year 2019 will receive direct stimulus payments of the following amounts:

- **\$300** to individual tax filers;
- **\$500** to spouses who filed a joint return, for a surviving spouse, or head of household.

Contact information:
www.Marylandtaxes.gov/RELIEFAct
Email: ReliefAct@marylandtaxes.gov
Call: 1-833-345-0787
(select option for RELIEF Act information)

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Q: Is any application required for an economic impact payment?

A: No. Similar to the federal stimulus payments, no special application is necessary. You DO NOT need to take any further action if you filed a 2019 Maryland income tax return. The Comptroller will automatically identify qualified taxpayers and issue economic impact payments. If you have not yet filed your 2019 Maryland tax return, your eligibility for an economic impact payment will be determined upon filing your tax return.

Q: Is my economic impact payment subject to tax offset or garnishments?

A: No. Economic impact payments will not be offset by other state debts that would normally cause a tax offset to your Maryland tax refund, **with the exception of a child support judgment.** The RELIEF Act also requires Maryland banking institutions to ensure that relief payments are not subject to garnishment once deposited.

Q: Is my economic impact payment taxable?

A: No. Your Maryland economic impact payment is not taxable on your Maryland state tax return. However, unless exempted, it will be included as income at the federal level. The amount, if any, included in your federal adjusted gross income would then be eligible for a subtraction modification at the state level.

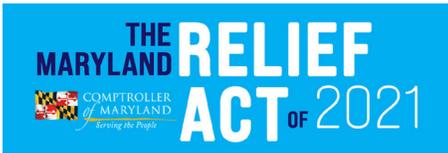
Q: How can I determine if I am eligible for an economic impact payment?

A: Taxpayers can verify their eligibility for a relief payment and verify the status of their payment on the Comptroller of Maryland's website: www.Marylandtaxes.gov/RELIEFAct.

Our website will verify your payment eligibility, the amount of your payment, the status of your payment, and how and when the payment was issued (mail or direct deposit). To access this information you will be required to answer security questions to verify your identity, which will include entering the income you reported on Line 1 of your 2019 tax return. Your responses must match our information to access the system and verify your eligibility status.

Q: How will I receive my economic impact payment?

A: Your payment will be sent by either mail or direct deposit. If you received direct deposit of your refund based on your 2019 tax return, the Comptroller will send your payment to the bank account provided on the 2019 tax return. If you did not use direct deposit, or the direct deposit was returned by your bank, the Comptroller will then mail your payment to the address we have on file for your tax account. This is generally the address on your most recent tax return or as updated through the United States Postal Service (USPS). If the Comptroller's office does not have your valid bank account information and a valid mailing address verified by USPS, it will be noted on our website portal and ***you must contact the Comptroller's office to provide an updated mailing address*** in order to receive a check payment.



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Q: How can I track the status of my economic impact payment?

A: Taxpayers eligible for this payment can use the Maryland Comptroller's website, www.Marylandtaxes.gov/RELIEFAct, to track the status of their payment. The website shows how (mail or direct deposit) and when your payment was sent.

Q: What if the bank account number I used on my 2019 tax return is closed or no longer active?

A: If your account is closed or no longer active, the bank will return the deposit and you will be issued a check that will be mailed to the address we have on file. This is generally the address on your most recent tax return or as updated through the United States Postal Service (USPS).

Q: I requested a direct deposit of my 2019 refund. Why does the website show that you are you mailing the economic impact payment as a check?

A: The bank account information on record for you may be incorrect, or your bank has rejected the direct deposit attempt. In either case, your payment will be mailed to the address we have on file.

Q: What if I have a question about my payment not addressed by these FAQs?

A: These FAQs address the initial questions we anticipate from taxpayers. Please continue to monitor the Comptroller's website and these FAQs, as we will update our information. You may also contact us for economic impact payment questions by phone or email:

Contact Information:

Web:

www.Marylandtaxes.gov/RELIEFAct

Email:

ReliefAct@marylandtaxes.gov

Call:

1-833-345-0787

(select option for RELIEF Act information)