



MARYLAND ARTS AND ENTERTAINMENT DISTRICTS

TAX INCENTIVES



ARTISTS

PAY NO MARYLAND INCOME TAX!

Maryland-based artists pay no state income tax on the money they earn from performances or art made and sold in an A&E district.

msac.org



ARTIST ELIGIBILITY

If you own or rent a home in Maryland and earn income from an arts business or artistic work in an A&E District, you may qualify for tax incentives.

To claim the modification, submit Form 502AE with your annual filing.

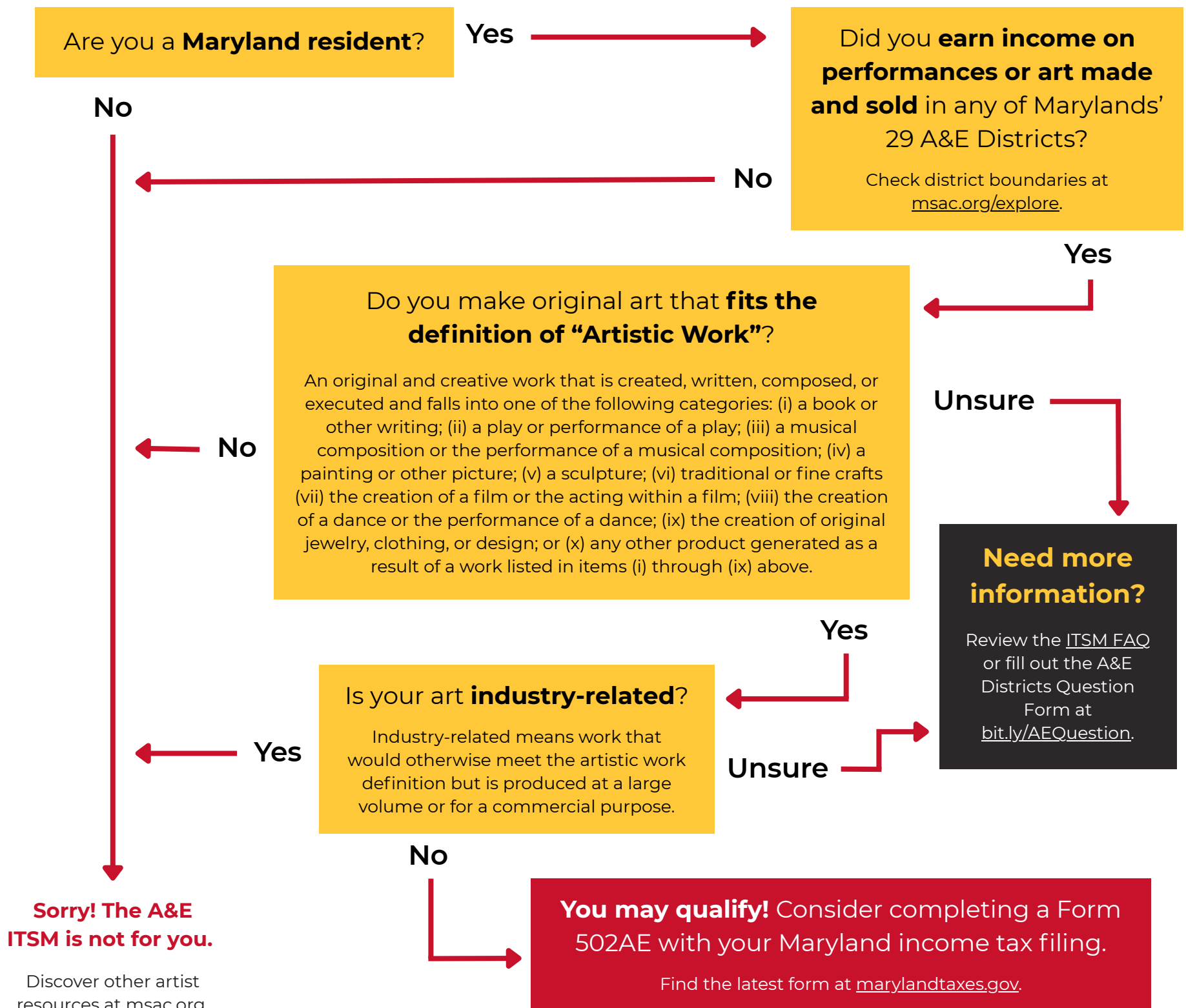




ARTISTS - LOOKING FOR A TAX BREAK?

Maryland-based artists pay no state income tax on the money they earn from performances or art made and sold in an A&E district. This is called the Arts and Entertainment (A&E) Income Tax Subtraction Modification (ITSM).

See if you qualify following the chart below.





DID YOU KNOW?

Qualified businesses located in an A&E District may be exempt from collection of the Admissions and Amusement Tax.



PROPERTY TAX INCENTIVES

Planning to renovate or develop a non-residential property in one of Maryland's A&E Districts?

Talk with your local District Manager about property tax incentives for new commercial development.



ARTS & ENTERTAINMENT
DISTRICTS



Use our interactive map to
find A&E Districts near you.

msac.org/explore