



251010049

Keep this form for your records. Do not send this form to the State of Maryland unless specifically requested to do so. See Instructions.

Print Using Blue or Black Ink Only.

First Name MI Last Name SSN/Taxpayer Identification Number

Spouse's First Name MI Spouse's Last Name SSN/Taxpayer Identification Number

Part I Tax Return Information (whole dollars only)

- 1. Amount of overpayment to be applied to 2026 estimated tax 1. 00
2. Amount of overpayment to be refunded to you REFUND 2. 00
3. Total amount due (Pay in full by April 15, 2026. See instructions.) 3. 00

Part II Taxpayer Declaration and Signature Authorization

Under penalties of perjury, I declare that I have compared the information contained on my electronic return with the information that I provided to my Electronic Return Originator (ERO) or entered on-line and that the name(s) and amounts described above agree with the amounts shown on the corresponding lines of my electronically filed Maryland income tax return.

Your PIN: check one box only

- I authorize ERO firm name to enter or generate my PIN as my signature on my tax year 2025 electronically filed income tax return.
I will enter my PIN as my signature on my tax year 2025 electronically filed income tax return. Check this box only if you are entering your own PIN and your return is filed using the Practitioner PIN method.

Your signature Date

Spouse's PIN: check one box only

- I authorize ERO firm name to enter or generate my PIN as my signature on my tax year 2025 electronically filed income tax return.
I will enter my PIN as my signature on my tax year 2025 electronically filed income tax return. Check this box only if you are entering your own PIN and your return is filed using the Practitioner PIN method.

Spouse's signature Date

Practitioner PIN Method Returns Only

Part III Certification and Authentication - Practitioner PIN Method Only

ERO's EFIN/PIN. Enter your six-digit EFIN followed by your five-digit self-selected PIN. Do not enter all zeros.

I certify this numeric entry is my PIN, which is my signature for the tax year 2025 electronically filed income tax return for the taxpayer(s). I confirm that I am submitting this return in accordance with the requirements of the Practitioner PIN method and the Maryland MeF Handbook for Authorized e-file Providers.

ERO's signature Date

PURPOSE OF FORM

Form EL101 is the declaration document and signature authorization for an electronically filed return by an Electronic Return Originator (ERO). Complete Form EL101 when the Practitioner PIN method is used or when the taxpayer authorizes the ERO to enter or generate the taxpayer's personal identification number (PIN) on his or her e-filed individual income tax return. The ERO must retain Form EL101 for 3 years from the return due date. **Note: Do not send this form to the State of Maryland unless specifically requested to do so.**

WHEN AND HOW TO COMPLETE

IF the ERO is...

Then...

Not using the Practitioner PIN method and the taxpayer enters his or her own PIN

Do not complete Form EL101.

Using the Practitioner PIN method and is authorized to enter or generate the taxpayer's PIN

Complete Form EL101, Parts I, II, and III.

Using the Practitioner PIN method and the taxpayer enters his or her own PIN

Complete Form EL101, Parts I, II and III.

Not using the Practitioner PIN method and is authorized to enter or generate the taxpayer's PIN

Complete Form EL101, Parts I and II.

ERO RESPONSIBILITIES

The ERO will:

1. Enter the name(s) and Social Security number(s) of the taxpayer(s) at the top of the form.
2. Complete Part I using the amounts from the 2025 Maryland tax return of the taxpayer(s).
3. Enter or generate, if the taxpayer(s) authorizes, the PIN of the taxpayer(s) and enter it in the boxes provided in Part II.
4. Enter on the authorization line on Part II the ERO firm name (not the name of the person who prepared the return), if the ERO is authorized to enter the e-file PIN of the taxpayer(s).
5. After completing (1) through (4), give the taxpayer(s) Form EL101 for completion and review. The acceptable delivery methods include hand delivery, US mail, private delivery service, email and fax.
6. EROs may sign Part III of the form using a rubber stamp, mechanical device (such as a signature pen), or computer software program. The signature must include either a facsimile of the signature of the Individual ERO or of the printed name of the ERO.

Note: The ERO must receive the completed and signed Form EL101 from the taxpayer before the electronic return is transmitted. **Do not send this form to the State of Maryland unless specifically requested to do so.**

TAXPAYER RESPONSIBILITIES

1. Verify the accuracy of the prepared income tax return, including direct deposit or direct debit information if applicable.
2. Check the appropriate box in Part II to authorize the ERO to enter or generate your e-file PIN or do it yourself.
3. Indicate or verify your e-file PIN when authorizing the ERO to enter or generate it (the e-file PIN must have five digits other than all zeroes).
4. Sign and date Form EL101. Taxpayers must sign Part II using handwritten signature, rubber stamp, mechanical device (such as signature pen) or computer software program.
5. Return the completed Form EL101 to the ERO by hand delivery, US mail, private delivery service or fax.

Note: The return will not be transmitted until the ERO receives the signed EL101. **Do not send this form to the State of Maryland unless specifically requested to do so.**

PAYMENT DUE DATE

The due date for filing tax returns and making tax payments is April 15th. If the due date falls on a Saturday, Sunday, or legal holiday, the filing and/or payment must be made by the next business day. If your return has a balance due and you are not paying electronically, your payment must be made by the due date. However, if your e-filed return is filed timely and you are paying electronically, you have until April 30th to make your payment. Electronic payments can be made at: <https://interactive.marylandtaxes.gov/Individuals/Payment/>