

# Maryland Health Enterprise Zones

## Health Care Practitioner Personal Income Tax Credit

### Application for Preliminary Certification TY2016

#### 1. Information about the Applicant:

(a) First Name	Initial	Last Name
(b) Mailing Address _____ _____		
(c) Telephone Number	(d) Email Address	(e) Social Security Number (Last 4 Digits Only)  XXX-XX- ____ _
(f) Medicaid Provider Number (NPI)	(g) Health Professional License Number and Issuing State	(h) Type of Health Profession License (MD, PA, RN, CNP, DDS, RDH, OD, PhD, DPM, etc.)

#### 2. Information about the Spouse

Check here, if you will file joint returns ☐ and provide information about your spouse:

(a) Spouse First Name	Spouse Initial	Spouse Last Name
(b) Telephone Number (If different from above)	(c) Spouse Social Security Number (Last 4 Digits Only)  XXX-XX- ____ _	

#### 3. Eligibility

(a) Demonstrates Cultural, Linguistic, and Health Literacy Competency (Attach required documents - see Appendix A)	Yes <input type="checkbox"/>	No <input type="checkbox"/>
(b) Accepts and provides care for patients enrolled in the Maryland Medical Assistance Program (Medicaid) and for uninsured patients (see Appendix B)	Yes <input type="checkbox"/>	No <input type="checkbox"/>
(c) Provides one of the following services: 1. Primary Care, including obstetrics, gynecological services, pediatric services, or geriatric services 2. Behavioral Health services, including mental health or alcohol and substance abuse services; or 3. Dental Services	Yes <input type="checkbox"/>	No <input type="checkbox"/>
(d) Letter of Support Provided by Health Enterprise Zone (Attach letter of support)	Yes <input type="checkbox"/>	No <input type="checkbox"/>

#### 4. Tax Credit Information

(a) Tax Year (Indicate the tax year for which you claim a credit) TY _____	(b) Estimated Tax Credit Amount (Copy line 9 from the estimated tax credit worksheet) \$ _____
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#### 5. Description of the Health Enterprise Zone Practice Site

Name of Primary Practice Location			
Practice Address			
Type of Practice <input type="checkbox"/> Private Practice	<input type="checkbox"/> Community Health Clinic	<input type="checkbox"/> Hospital	<input type="checkbox"/> Other

Name of Practice Location			
Practice Address			
Type of Practice <input type="checkbox"/> Private Practice	<input type="checkbox"/> Community Health Clinic	<input type="checkbox"/> Hospital	<input type="checkbox"/> Other
Name of Practice Location			
Practice Address			
Type of Practice <input type="checkbox"/> Private Practice	<input type="checkbox"/> Community Health Clinic	<input type="checkbox"/> Hospital	<input type="checkbox"/> Other
Name of Practice Location			
Practice Address			
Type of Practice <input type="checkbox"/> Private Practice	<input type="checkbox"/> Community Health Clinic	<input type="checkbox"/> Hospital	<input type="checkbox"/> Other

# Maryland Health Enterprise Zones

## Health Care Practitioner Personal Income Tax Credit

### Application for Preliminary Certification

**Collection of Personal Information:** In accordance with Executive Order 01.01.1983.18, the Department of Health and Mental Hygiene ("DHMH") advises you as follows: Certain personal information requested by the Department is necessary in determining your eligibility. Failure to disclose this information may result in the denial of one of these benefits or services. Availability of this information for public inspection is governed by the provisions of the Maryland Public Information Act, State Government Article, Sections 10-611 et seq. of the Annotated Code of Maryland. This information will be disclosed to appropriate staff of the Department and other public officials for purposes directly connected with administration of the program for which its use is intended. Such information is routinely shared with State, federal, or local government agencies. You have the right to inspect, amend, or correct personal records in accordance with the Maryland Public Information Act.

**Publicity:** The applicant agrees that DHMH may issue press releases and otherwise publicize information about the applicant's employment levels before and after qualification for the Maryland Health Enterprise Zones Health Care Practitioner Personal Income Tax Credit.

**Employment and Wage Data:** Periodically, the Office of Labor Market Analysis and Information of the Maryland Department of Labor, Licensing and Regulation ("DLLR"), in cooperation with the U. S. Department of Labor, Bureau of Labor Statistics ("BLS"), collects employment and wage data from you and other employers who conduct business in the State of Maryland. This information, collected on the Multiple Worksite Report (BLS 3020) and the Annual Refiling Survey (BLS 3023), is kept confidential and may only be used by DHMH with your written consent. DHMH is requesting disclosure of this information in order to evaluate the effectiveness of DHMH economic development programs and their impact on your company's employment level.

**Consent:** I give consent to DLLR to release the information that our company provides on the BLS 3023 form and the BLS 3020 form to DHMH, solely for the purpose of evaluating the effectiveness of the DHMH economic development programs and their impact on our company's employment level.

**Verification and Attestation:** I declare under the penalties of perjury, pursuant to Sec. 1-203 of the Tax-General Article, Annotated Code of Maryland, that this application (including any accompanying forms and statements) has been examined by me, and the information contained herein, to the best of my knowledge and belief, is true, correct, and complete. I understand that the Department may request at a later date additional information to verify the statements reported on this form, and that independent verifications of the information reported may be made.

Further, I hereby authorize the Social Security Administration, Comptroller of the Treasury, and Internal Revenue Service to release to the Department of Health and Mental Hygiene any and all information concerning the income or benefits received.

_____	By: _____
Date	Applicant Signature
Phone: _____	_____
	Name (Print) and Title
Email: _____	_____
	Business Name

Whom to contact for further information:

**Name (Print):**

**Title:**

**Phone:**

**Email:**

Please return this application form to:

Maura Dwyer, DrPh, MPH  
Prevention and Health Promotion Administration  
Maryland Department of Health and Mental Hygiene  
201 W. Preston Street, 3<sup>rd</sup> Floor  
Baltimore, Maryland 21201

**Maryland Health Enterprise Zones**  
**Health Care Practitioner Personal Income Tax Credit**  
**Instruction for Preliminary Application**

Below are instructions for filling out the Maryland Health Enterprise Zones Health Care Practitioner Personal Income Tax Credit Application for Preliminary Certification. Please make sure all information entered in an application is legible to minimize errors in processing your certificate of eligibility.

**1. Information about the Applicant: Provide the following information**

- (a) Applicant's legal name (should be the same name as on the health profession license; the full legal name of the entity as it should appear on the certificate)
- (b) Mailing address
- (c) Telephone number
- (d) Email address
- (e) Last 4 digits of social security number
- (f) Medicaid provider number (NPI)
- (g) Health profession license number
- (h) Type of health profession license (MD, PA, RN, CNP, DDS, RDH, OD, PhD, DPM, etc.). Please attach a copy of the Maryland Practitioner license.

**2. Information about the Applicant's Spouse: If the applicant will file joint returns, check the box and provide the following information.**

- (a) Spouse's legal name
- (b) Telephone number
- (c) Last 4 digits of spouse's social security number

**3. Eligibility:**

- (a) Verify the ability to demonstrate cultural, linguistic, and health literacy competencies
  - 1. *Complete and Attach Appendix A - Cultural, Linguistic, and Health Literacy Requirement (attach required forms)*
- (b) Verify that you accept and provide care for patients enrolled in Maryland Medical Assistance Program (Medicaid) and for uninsured patients
- (c) Verify that you are providing primary care, behavioral health, or dental services
- (d) Verify that you have received a letter of support from the Health Enterprise Zone
  - 1. *Attach Letter of Support Provided by the HEZ*

**4. Tax Credit Information: Provide the following information:**

- (a) Tax Year for which the applicant claims the tax credit
- (b) Estimated tax credit amount from line 9 of estimated tax credit worksheet

**Estimated Tax Credit Worksheet**

- (1) Total Maryland income expected in 2016
- (2) Income from the qualified Health Enterprise Zone practice
- (3) Deductions:
  - (a) If standard deduction (See instructions)
  - (b) If itemized deduction (See Instructions)
- (4) Maryland net income (Subtract line 2 from line 1)
- (5) Personal exemptions (See instructions)
- (6) Taxable net income (Subtract line 4 from line 3)
- (7) Maryland Income Tax (See instructions)
- (8) Ratio of Maryland Health Enterprise Zone Income (Divide line 2 by line 1)
- (9) Estimated Health Enterprise Zone tax credit (Multiply line 7 by line 8)

**5. Description of the Health Enterprise Zone Practice Site:**

Please provide information about your practice location(s) (names of practice(s), facility addresses)

## Instruction for Estimated Tax Credit Worksheet

**Line 1.** Total Maryland income expected in 2016.

**Line 2.** Deductions. You may compute your tax using the standard deduction or the itemized deduction methods.

(a) Standard deduction. Compute 15% of line 1.

For filing status as Single, Married Filing Separately, or as Dependent Taxpayers: If the amount computed is less than \$1,500, enter \$1,500; if the amount is between \$1,500 and \$2,000, enter that amount; if the amount is more than \$2,000, enter \$2,000.

For filing status as Joint Returns, Head of Household, or as Qualifying Widow(er): If the amount computed is less than \$3,000, enter \$3,000; if the amount is between \$3,000 and \$4,000, enter that amount; if the amount is more than \$4,000, enter \$4,000.

(b) Itemized deduction. Enter the total of federal itemized deductions less state and local income taxes.

**Line 4.** Personal exemptions. If your federal adjusted gross income (FAGI) will be \$100,000 or less, you are allowed:

- (1) \$3,200 each for taxpayer and spouse.
- (2) \$1,000 each for taxpayer and spouse if age 65 or over and/or blind.
- (3) \$3,200 for each allowable dependent, other than taxpayer and spouse. The amount is doubled for allowable dependents age 65 or over.

If your FAGI will be more than \$100,000, see chart below to determine the amount of exemption you can claim.

If Your FAGI is		If you will file your tax return	
		Single or Married Filing Separately Your Exemption is	Joint, Head of Household, or Qualifying Widow(er) Your Exemption is
\$100,000 or less		\$3,200	\$3,200
<b>OVER</b>	<b>BUT NOT OVER</b>		
\$100,000	\$125,000	\$1,600	\$3,200
\$125,000	\$150,000	\$800	\$3,200
\$150,000	\$175,000	\$0	\$1,600
\$175,000	\$200,000	\$0	\$800
In Excess of \$200,000		\$0	\$0

**Line 6.** Maryland income tax. Use the tax rate schedules below to compute your tax on the amount on line 5.

**Tax Rate Schedule I:** For taxpayers filing as Single or Married Filing Separately

If taxable income is		Maryland Tax is			
At least	Not Over				
\$0	\$1,000			2.00%	Of taxable net income
\$1,000	\$2,000	\$20	plus	3.00%	Of excess over \$1,000
\$2,000	\$3,000	\$50	plus	4.00%	Of excess over \$2,000
\$3,000	\$100,000	\$90	plus	4.75%	Of excess over \$3,000
\$100,000	\$125,000	\$4,697.50	plus	5.00%	Of excess over \$100,000
\$125,000	\$150,000	\$5,947.50	plus	5.25%	Of excess over \$125,000
\$150,000	\$250,000	\$7,260.00	plus	5.50%	Of excess over \$150,000
\$250,000	--	\$12,490.00	plus	5.75%	Of excess over \$250,000

**Tax Rate Schedule II:** For taxpayers filing Joint Returns, Head of Household, or Qualifying Widow/Widowers

If taxable income is		Maryland Tax is			
At least	Not Over				
\$0	\$1,000			2.00%	Of taxable net income
\$1,000	\$2,000	\$20	plus	3.00%	Of excess over \$1,000
\$2,000	\$3,000	\$50	plus	4.00%	Of excess over \$2,000
\$3,000	\$150,000	\$90	plus	4.75%	Of excess over \$3,000
\$150,000	\$175,000	\$7,072.50	plus	5.00%	Of excess over \$150,000
\$175,000	\$225,000	\$8,322.50	plus	5.25%	Of excess over \$175,000
\$225,000	\$300,000	\$10,947.50	plus	5.50%	Of excess over \$225,000
\$300,000	--	\$15,072.50	plus	5.75%	Of excess over \$300,000

Please contact Maura Dwyer at [maura.dwyer@maryland.gov](mailto:maura.dwyer@maryland.gov) with any questions.

## **Appendix A - Cultural, Linguistic, and Health Literacy Requirement Form**

### **Cultural, Linguistic, and Health Literacy Requirement**

Health Enterprise Zones (HEZs) are designed to reduce health disparities among Maryland's racial and ethnic groups and between geographic areas, improve health care access and health outcomes, and reduce health care costs by providing a variety of incentives to defined geographic areas with high rates of disparities. To be eligible for Tax Credits, the practitioner must demonstrate cultural, linguistic, and health literacy competency. The Department requires that the provider fulfill this requirement by partaking in some fundamental cultural competency activities. For additional information and guidance on training resources for individuals and organizations, please refer to the Maryland Cultural Competency Technical Assistance Resource Kit published by the Maryland Department of Health and Mental Hygiene, Office of Minority Health and Health Disparities and available online at: <http://dhmh.maryland.gov/mhhd/SitePages/cultural-competency-trainings.aspx>

### **Instructions for Fulfilling Tax Credit Cultural Competency Requirements**

#### **For Practitioners:**

Practitioners will be required to complete 6 credits of continuing education in cultural, linguistic, and/or health literacy competency before applying for their Final Certificate of Eligibility. Practitioners should ensure that any courses provide official continuing education credits. Practitioners should also contact their respective health occupation board to secure pre-approval for courses, if needed.

In addition to maintaining proof of attendance or course completion, participants will be expected to keep evidence of the specific topic areas that were addressed in the training (e.g., course outlines or syllabi, course materials/publications) and will be required to submit copies of these with proof of attendance with their final application to DHMH.

Examples of potential sponsors of continuing education activities may include national and state-based health professional associations, state licensing boards, state or local health departments, accredited academic institutions, hospitals or hospital associations, and other accredited organizations in Maryland or another jurisdiction.

Suitable topic areas for continuing education would include the following:

- Health Disparities and Health Equity
- Community Health Strategies
- Unconscious Bias in Health Care
- Stereotyping and Profiling in Health Care
- Effective Health Communication Skills
- Use of Interpreters in Health Care
- Reflective Practices and the Culture of Health Professions

#### **Submission of Proof of Attendance or Course Completion:**

In addition to maintaining proof of attendance or course completion, participants will be expected to keep evidence of the specific topic areas that were addressed in the training (e.g., course outlines or syllabi, course materials/publications) and are required to submit copies of these with proof of attendance with their final application.

***Please attach with final certification application:***

- a) ***Evidence of Completion of 6 credits in continuing education in cultural, linguistic, and health literacy. This can be a completion certificate/attendance verification and;***
- b) ***Course Outline/Syllabus or Course Materials for the training completed.***