



# PERFORMING ARTISTS: ATTENTION

**As an artist residing in Maryland, you are exempt from paying MD income tax on your fee for this live performance which takes place in an designated Arts & Entertainment District.**

To take advantage of this benefit, just complete Maryland tax forms 502 and 502AE when you submit your tax return.

MARYLAND STATE  
ARTS COUNCIL

PART OF THE MARYLAND  
DEPARTMENT OF COMMERCE

Division of Tourism, Film and the Arts

[www.msac.org](http://www.msac.org)