

**PERSONAL  
INCOME TAX CREDITS  
FOR INDIVIDUALS**



ATTACH TO YOUR TAX RETURN

Please Print  
Blue or Black Ink Only

Your first name	Initial	Last name
Spouse's first name	Initial	Last name

YOUR SOCIAL SECURITY NUMBER

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SPOUSE'S SOCIAL SECURITY NUMBER

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**Read Instructions for Form 502CR**

**PART A - TAX CREDITS FOR INCOME TAXES PAID TO OTHER STATES**

If you were a part-year resident, you may not claim a credit for tax paid on nonresident income you subtracted on line 13 of Form 502.

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|---|--|
| 1. Enter your taxable net income from line 22, Form 502.. . . . .   | 1 <input style="width: 80%; height: 20px;" type="text"/> |
| 2. Taxable net income in other state. Write on this line only the net income which is taxable in both the other state and Maryland. If you are taxed in the other state on income which is not taxable in Maryland, do not include that amount here. . . . .  | 2 <input style="width: 80%; height: 20px;" type="text"/> |
| <b>NOTE:</b> When the tax in the other state is a percentage of a tax based on your total income regardless of source, you must apply the same percentage to your taxable income in the other state to determine the income taxable in both states.   |  |
| 3. Revised taxable net income (Subtract line 2 from line 1.) If less than zero, enter zero. . . . .   | 3 <input style="width: 80%; height: 20px;" type="text"/> |
| 4. Enter the Maryland tax from line 24, Form 502. This is the Maryland tax based on your total income for the year. . . . .   | 4 <input style="width: 80%; height: 20px;" type="text"/> |
| 5. Tax on amount on line 3. Compute the Maryland tax that would be due on the revised taxable net income by using the Maryland Tax Table or Computation Worksheet contained in the instructions for Form 502. <b>Do not include the local income tax.</b> . . .   | 5 <input style="width: 80%; height: 20px;" type="text"/> |
| 6. Tentative tax credit (Subtract line 5 from line 4.) If less than zero, enter zero. . . . .   | 6 <input style="width: 80%; height: 20px;" type="text"/> |
| 7. State tax shown on the tax return filed with the state of _____ name of state. Enter the amount of your 2000 income tax liability to a state other than Maryland. Do not enter state tax withheld from your W-2 forms. <b>It is important that a copy of the tax return that was filed with the other state be attached to your Maryland return.</b> . . . . . | 7 <input style="width: 80%; height: 20px;" type="text"/> |
| 8. Credit for income tax paid to other state. Your credit for taxes paid to another state is the smaller of the tax actually paid (line 7) or the reduction in Maryland tax resulting from the exclusion of income in the other state (line 6). Write the smaller of line 6 or line 7 here and on line 1, Part E, Page 2 . . . . .                                | 8 <input style="width: 80%; height: 20px;" type="text"/> |

**PART B - CREDIT FOR CHILD AND DEPENDENT CARE EXPENSES**

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| 1. Enter your federal adjusted gross income from line 1 of Form 502 or line 17, column 1 of Form 505 or Form 515 . . . . . | 1 <input style="width: 80%; height: 20px;" type="text"/> |
| 2. Enter your Federal Child and Dependent Care Credit from federal Form 2441 or 1040A, Schedule 2 . . . . .                | 2 <input style="width: 80%; height: 20px;" type="text"/> |
| 3. Enter the decimal amount from the table below that applies to the amount on line 1 . . . . .                            | 3 <input style="width: 80%; height: 20px;" type="text"/> |
| 4. Multiply line 2 by line 3. Enter here and on line 2, Part E, Page 2 . . . . .   | 4 <input style="width: 80%; height: 20px;" type="text"/> |

If your filing status is Married Filing Separately and your federal adjusted gross income is:		Decimal Amount	For all other filing statuses, if your federal adjusted gross income is:	
At Least	But less than		At least	But less than
\$0-	\$15,001	.250	\$0	\$30,001
\$15,001	\$15,501	.225	\$30,001	\$31,001
\$15,501	\$16,001	.200	\$31,001	\$32,001
\$16,001	\$16,501	.175	\$32,001	\$33,001
\$16,501	\$17,001	.150	\$33,001	\$34,001
\$17,001	\$17,501	.125	\$34,001	\$35,001
\$17,501	\$18,001	.100	\$35,001	\$36,001
\$18,001	\$18,501	.075	\$36,001	\$37,001
\$18,501	\$19,001	.050	\$37,001	\$38,001
\$19,001	\$19,501	.025	\$38,001	\$39,001
\$19,501	or over	.000	\$39,001	or over

