

FORM **505 MARYLAND TAX RETURN**
 NONRESIDENT (OR FISCAL YEAR BEGINNING 2000, ENDING)



2000
\$

Please Print
 Blue or Black Ink Only

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

Present address (No. and street) City or town State Zip code

SOCIAL SECURITY NUMBER(S) (REQUIRED)

YOUR FILING STATUS—See Instruction 4 to determine if you are required to file.

- Single (If you can be claimed on another person's tax return, use Filing Status 6)
- Married filing joint return or spouse had no income
- Married filing separately SPOUSE'S SOCIAL SECURITY NUMBER
- Head of household
- Qualifying widow(er) with dependent child
- Dependent taxpayer (Enter 0 in Exemption Box (A)—See Instruction 8)

RESIDENCE INFORMATION—See Instruction 9

Enter your state of legal residence. Were you a resident for the entire year of 2000?
 Yes No If no, attach explanation.

Are you or your spouse a member of the military? Yes No

Did you file a Maryland income tax return for 1999? Yes No

If "Yes," was it a Resident or a Nonresident return?

Advise dates you resided within Maryland for 2000. If none, enter "NONE."

FROM TO

EXEMPTIONS—See Instruction 10

- Exemption Amount**
- (A) Yourself Spouse Enter No. (A) × \$1,850 \$ _____
 Checked
- (B) 65 or over Blind Spouse is: 65 or over Blind Enter No. (B) × \$1,000 \$ _____
 Checked
- (C) Dependent Children: Enter No. (C) × \$1,850 \$ _____
 Name(s) Social Security number(s)
- (D) Other Dependents: Regular 65 or over Enter No. (D) × \$1,850 \$ _____
 Name(s) and Relationship(s) Social Security number(s)
- (E) Total Exemptions (Add A, B, C and D) (E) Total Amount \$ _____

See Instruction 4 if you're filing for Maryland taxes withheld in error.

INCOME AND ADJUSTMENTS INFORMATION (See Instruction 11)

- Wages, salaries, tips, etc.
- Taxable interest income
- Dividend income
- Taxable refunds, credits or offsets of state and local income taxes
- Alimony received
- Business income or (loss)
- Capital gain or (loss)
- Other gains or (losses) (from federal Form 4797)
- Taxable amount of pensions, IRA distributions, and annuities
- Rents, royalties, partnerships, estates, trusts, etc. (Circle appropriate item)
- Farm income or (loss)
- Unemployment compensation (insurance)
- Taxable amount of social security and tier 1 railroad retirement benefits
- Other income (including lottery or other gambling winnings)
- Total income (Add lines 1 through 14)
- Total adjustments to income from federal return (IRA, alimony, etc.)
- Adjusted gross income (Subtract line 16 from 15)

	COLUMN 1	COLUMN 2	COLUMN 3
	FEDERAL INCOME (LOSS)	MARYLAND INCOME (LOSS)	NON-MARYLAND INCOME (LOSS)
1			
2			
3			
4			
5			
6			
7			
8			
9			
10			
11			
12			
13			
14			
15			
16			
17			

ADDITIONS TO INCOME (See Instruction 12)

- Non-Maryland loss
- Other (Enter code letter(s) from Instruction 12)
- Total additions (Add lines 18 and 19)
- Total federal adjusted gross income & Maryland additions (Add lines 17 (Column 1) and 20)

	Dollars	Cents
18		
19		
20		
21		

SUBTRACTIONS FROM INCOME (See Instruction 13)

- Non-Maryland income
- Other (Enter code letter(s) from Instruction 13)
- Total subtractions (Add lines 22 and 23)
- Maryland adjusted gross income (Subtract line 24 from line 21)

22		
23		
24		
25		

MARYLAND INCOME FACTOR (See Instruction 14)

- Enter your federal adjusted gross income (from line 17, Column 1)
- Maryland income factor. (Divide line 25 by line 26 and carry the amount to four decimal places) If greater than 1, enter 1 . . .

26		
27		

Place your check or money order on top of your wage and tax statements and attach here with ONE staple.



28. Maryland adjusted gross income (from line 25 on the front of this form) 28 Dollars Cents

DEDUCTION METHOD (All taxpayers must select one method)

STANDARD DEDUCTION METHOD See Instruction 15 and enter amount 29a.
ITEMIZED DEDUCTION METHOD Complete lines 29b, c and d

Total federal itemized deductions (from line 28 federal Schedule A) 29b.
 State and local income taxes included in federal Schedule A, line 5 29c.
 Net itemized deductions (Subtract line 29c from line 29b) 29d.

29. Deduction amount (multiply lines 29a or 29d by the MD income factor (29e) _____% (from line 27)) 29
 30. Net income (Subtract line 29 from line 28) 30
 31. Total exemption amount (from EXEMPTIONS area, page 1) See Instruction 10 31
 32. Enter your Maryland income factor (from line 27) 32
 33. Maryland exemption allowance (Multiply line 31 by line 32) 33
 34. Taxable net income (Subtract line 33 from line 30) Figure tax on this amount 34

MARYLAND TAX COMPUTATION

35. **Maryland tax** (from Tax Table or Computation Worksheet) 35
 36. Earned income credit (1/2 of federal earned income credit). See Instruction 20. 36
 37. Poverty level credit (See Instruction 20) 37
 38. Income tax credits for individuals from Form 502CR, Part E, line 5. (Attach Form 502CR) 38
 39. Business and heritage area tax credit (Attach Form 500CR and/or Form 502H). 39
 40. Total credits (Add lines 36 through 39) 40
 41. Maryland tax after credits (Subtract line 40 from line 35) If less than 0, enter 0. 41
 42. Contribution to Chesapeake Bay and Endangered Species Fund (See Instruction 21) 42
 43. Contribution to Fair Campaign Financing Fund (See Instruction 21) 43
 44. **Total Maryland income tax and contributions** (Add lines 41, 42 and 43) 44
 45. Total Maryland tax withheld (Enter total from and attach your W-2 and 1099 forms if MD tax is withheld) 45
 46. 2000 estimated tax payments, amount applied from 1999 return and payment made with an extension request Form 502E 46
 47. Refundable earned income credit (from worksheet in Instruction 20) 47
 48. Nonresident tax paid by S corporations, or other unincorporated business entities (Attach statement) 48
 49. Total payments and credits (Add lines 45 through 48) 49
 50. Balance due (If line 44 is more than line 49, subtract line 49 from line 44) 50
 51. Overpayment (If line 44 is less than line 49, subtract line 44 from line 49) 51
 52. Amount of overpayment **TO BE APPLIED TO 2001 ESTIMATED TAX** 52
 53. Amount of overpayment **TO BE REFUNDED TO YOU** (Subtract line 52 from line 51) **REFUND** 53
 54. Interest charges from Form 502UP or for late filing (See Instruction 23) Total 54
 55. **TOTAL AMOUNT DUE** (Add line 50 and line 54) **IF \$1 OR MORE, PAY IN FULL WITH THIS RETURN.** 55

For credit card payment see Instruction 25.

Daytime telephone no.

Home telephone no.

CODE NUMBER

FOR OFFICE USE ONLY

Check here if you use a paid preparer and do not want Maryland forms mailed to you next year.

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements and to the best of my knowledge and belief it is true, correct and complete. If prepared by a person other than taxpayer, the declaration is based on all information of which the preparer has any knowledge. Check here if you authorize your preparer to discuss this return with us.

Make checks payable to: **COMPTROLLER OF MARYLAND.**
 Write social security no. on check using blue or black ink.
 Mail to: **Comptroller of Maryland, Revenue Administration Division,**
Annapolis, Maryland 21411-0001

Your signature Date
 Spouse's signature Date

Signature of preparer other than taxpayer Date
 Address and telephone number of preparer