

505 MARYLAND TAX RETURN

NONRESIDENT (OR FISCAL YEAR BEGINNING

2002, ENDING )



Please Print Blue or Black Ink Only

Personal information fields: Your first name, Spouse's first name, Present address, City or town, State, Zip code, and Social Security Number(s).

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

- 1. Single
2. Married filing joint return or spouse had no income
3. Married filing separately
4. Head of household
5. Qualifying widow(er) with dependent child
6. Dependent taxpayer

EXEMPTIONS—See Instruction 10

- (A) Yourself, Spouse
(B) 65 or over, Blind
(C) Dependent Children
(D) Other Dependents
(E) Enter Total Exemptions

RESIDENCE INFORMATION—See Instruction 9

Residence information fields: Enter your state of legal residence, Were you a resident for the entire year of 2002?, Are you or your spouse a member of the military?, Did you file a Maryland income tax return for 2001?, Advise dates you resided within Maryland for 2002.

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

INCOME AND ADJUSTMENTS INFORMATION (See Instruction 11)

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

Table with 3 columns: FEDERAL INCOME (LOSS), MARYLAND INCOME (LOSS), NON-MARYLAND INCOME (LOSS). Rows 1-17.

ADDITIONS TO INCOME (See Instruction 12)

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

Table for additions to income with columns for Dollars and Cents, rows 18-21.

SUBTRACTIONS FROM INCOME (See Instruction 13)

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

Table for subtractions from income with columns for Dollars and Cents, rows 22-25.

DEDUCTION METHOD (All taxpayers must select one method and check the appropriate box)

STANDARD DEDUCTION METHOD See Instruction 15 and worksheet. Enter amount on line 26a

ITEMIZED DEDUCTION METHOD Complete lines 26b, c and d

- Total federal itemized deductions (from line 28 federal Schedule A)
State and local income taxes included in federal Schedule A, line 5
Net itemized deductions (Subtract line 26c from line 26b)

26. Deduction amount (Multiply lines 26a or 26d by the MD income factor) 26e. (from worksheet in Instruction 14)

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



	Dollars	Cents
27. Net income (Subtract line 26 from line 25) .....		
28. Total exemption amount (from EXEMPTIONS area, page 1) See Instruction 10 .....		
29. Enter your Maryland income factor (from worksheet in Instruction 14) .....		
30. Maryland exemption allowance (Multiply line 28 by line 29) .....		
31. Taxable net income (Subtract line 30 from line 27) Figure tax on this amount .....		

**MARYLAND TAX COMPUTATION**

32. <b>Maryland tax</b> (from Tax Table or Computation Worksheet) .....		
33. Earned income credit (1/2 of federal earned income credit). See Instruction 20. ▶		
34. Poverty level credit (See Instruction 20) . . . . . ▶		
35. Personal income tax credits from Part H, line 9 of Form 502CR. (Attach Form 502CR) .....		
36. Business tax credits (Attach Form 500CR). . . . . ▶		
37. Total credits (Add lines 33 through 36) .....		
38. Maryland tax after credits (Subtract line 37 from line 32) If less than 0, enter 0. . . . .		
39. Contribution to Chesapeake Bay and Endangered Species Fund (See Instruction 21) . . . . . ▶		
40. Contribution to Fair Campaign Financing Fund (See Instruction 21) . . . . . ▶		
41. <b>Total Maryland income tax and contributions</b> (Add lines 38, 39 and 40) .....		
42. Total Maryland tax withheld (Enter total from and attach your W-2 and 1099 forms if MD tax is withheld) . . . . . ▶		
43. 2002 estimated tax payments, amount applied from 2001 return and payment made with an extension request Form 502E . . . . . ▶		
44. Refundable earned income credit (from worksheet in Instruction 20) . . . . . ▶		
45. Nonresident tax paid by S corporations, or other unincorporated business entities (Attach statement) . . . . . ▶		
46. Refundable personal income tax credits from Part J, line 4 of Form 502CR (Attach Form 502CR. See Instruction 22) . . . . .		
47. Total payments and credits (Add lines 42 through 46) .....		
48. Balance due (If line 41 is more than line 47, subtract line 47 from line 41) . . . . . ▶		
49. Overpayment (If line 41 is less than line 47, subtract line 41 from line 47) . . . . . ▶		
50. Amount of overpayment <b>TO BE APPLIED TO 2003 ESTIMATED TAX</b> . . . . . ▶ 50		
51. Amount of overpayment <b>TO BE REFUNDED TO YOU</b> (Subtract line 50 from line 49) . . . . . <b>REFUND</b> ▶ 51		
52. Interest charges from Form 502UP ▶ <input style="width: 80px;" type="text"/> or for late filing <input style="width: 80px;" type="text"/> (See Instruction 23) Total ▶ 52		
53. <b>TOTAL AMOUNT DUE</b> (Add line 48 and line 52) . . . . . <b>IF \$1 OR MORE, PAY IN FULL WITH THIS RETURN.</b> 53		

For credit card payment check here  and see Instruction 25. Direct debit is available only if you file electronically.

**DIRECT DEPOSIT OF REFUND** (See Instruction 22) Please be sure the account information is correct.

54. To choose the direct deposit option, complete the following information: **54a.** Type of account:  Checking  Savings

**54b.** Routing number ▶  **54c.** Account number ▶

<input style="width: 100%;" type="text"/> Daytime telephone no.	<input style="width: 100%;" type="text"/> Home telephone no.	<input style="width: 100%;" type="text"/> CODE NUMBER	<input style="width: 100%;" type="text"/> FOR OFFICE USE ONLY	<input type="checkbox"/> Check here if you use a paid preparer and do not want Maryland forms mailed to you next year.
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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	Signature of preparer other than taxpayer	Preparer's SSN or PTIN
Spouse's signature	Date	Address and telephone number of preparer	