

or fiscal year beginning 2008, ending 2008, ending
➤ See instructions on page 2

Taxpayer's first name and middle initial	Last name	SSN/Taxpayer identification number	
Spouse's first name and middle initial	Last name	SSN/Taxpayer identification number	
Present address (number and street)	City or town	State	ZIP code

Part I Tax Return Information (whole dollars only)

1. Amount of overpayment to be applied to 2009 estimated tax ➤

2. Amount of overpayment to be refunded to you ➤ **REFUND**

3. Total amount due (Pay in full by April 15, 2009. See instructions) ➤

If you file your Maryland Income tax return electronically by 4/15/09, you have until 4/30/09 to make your payment, if you are paying electronically.

Part II Declaration of Taxpayer

Check appropriate box to consent to: Direct Deposit of refund or Electronic Funds Withdrawal (direct debit)

4a. Type of account Checking Savings

4b. Routing number

4c. Account number

4d. Direct Debit Settlement Date ____/____/____ (Enter the date you want your payment withdrawn from your account.)

4e. Direct Debit Amount _____

Attach Wage and Tax Statements Here

- I consent that my refund be directly deposited as designated above, and declare that the information shown is correct. The State of Maryland is not responsible for a lost refund if I enter the incorrect account information. If I have filed a joint return, this is an irrevocable appointment of the other spouse as an agent to receive the refund. By consenting, I also agree to disclose to the Maryland State Treasurer's Office certain income tax information including name, amount of refund and the above bank information. This disclosure is necessary to effect direct deposit.
- I authorize the State of Maryland and its designated financial agent to initiate an electronic funds withdrawal payment entry to the financial institution account indicated for payment of my Maryland and local taxes owed, and the financial institution to debit the entry to this account. Upon confirmation of consent during the filing of my state return, this authorization is to remain in full force and effect, and I may not terminate the authorization. I also authorize the financial institutions involved in the processing of this electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment.
- I do not want direct deposit of my refund or an electronic funds withdrawal (direct debit) of my balance due.

Under penalties of perjury, I declare that I have compared the information contained on my electronic return with the information that I provided to my electronic return originator or entered on-line and that the name(s), address and amounts described above agree with the amounts shown on the corresponding lines of my 2008 Maryland electronic income tax return. To the best of my knowledge and belief, my return is true, correct and complete. I consent that my return, including accompanying schedules and statements, be sent to the Maryland Revenue Administration Division by my electronic return originator or by my electronic return software provider.

Please Sign Here ➤ Taxpayer's signature _____ Date _____ ➤ Spouse's signature (if joint return, both must sign) _____ Date _____

Please wait ten (10) days after the receipt of a valid acknowledgement before calling 410-260-7701 from Central Maryland, or 1-800-218-8160 from elsewhere, about your refund.

Part III Declaration of Electronic Return Originator (paid preparer)

I declare that I have reviewed the taxpayer's return and that the entries on this form are complete and correct to the best of my knowledge. I have obtained the taxpayer's signature before submitting the return to the Maryland Revenue Administration Division, have provided the taxpayer with a copy of all forms and information to be filed with the Maryland Revenue Administration Division, and have followed all other requirements described in the Handbook for Electronic Filers of Maryland Income Tax Returns. This declaration is to be retained at the site of the electronic return originator.

Electronic Return Originator Use Only

Originator's signature _____ Date _____ EFIN _____

Firm's name (or yours if self-employed) and address _____ ZIP code _____ Phone _____

Name, Address and SSN/Taxpayer Identification Number

Print or type the information in the spaces provided. All information including the name, address and SSN or taxpayer identification number must match the information as transmitted. **Do not use the originator's address.**

Part I – Tax Return Information

Enter the amounts as entered on the corresponding fields on Form 502, 503 or 505.

If there is a refund due, you may choose direct deposit or a paper check. If there is an amount due, payment may be made by electronic funds withdrawal (direct debit). Payment may also be made by credit card, check or money order. See Form EL102.

Part II – Declaration of Taxpayer

If you have elected to have direct deposit of your refund, or electronic funds withdrawal (direct debit) for your balance due, check the appropriate box and complete lines 4a through 4e. Check with your financial institution to make sure your direct deposit will be accepted and to get the correct routing and account numbers.

If you are not sure of the correct routing number or if your check states that it is payable through a financial institution different from the one at which you have your checking account, contact your financial institution for the correct routing number.

If you are using a paid preparer, an electronically transmitted income tax return will be considered incomplete unless and until a correctly completed Form EL101 is signed by the taxpayer. If a joint return is filed, both taxpayers must sign. The taxpayer(s) must sign the completed EL101 before the electronic record is transmitted.

If the originator makes changes to the electronic return after Form EL101 has been signed by the taxpayer(s), but before the return is transmitted, the originator must have the taxpayer(s) sign a corrected Form EL101. See the *Handbook for Electronic Filers of Maryland Income Tax Returns*.

If you are filing from a personal computer and did not use a federal PIN as your electronic signature on the state return, complete Form EL101 including signature(s) and retain the Form EL101 with any applicable attachments for a period of three years along with your personal filing records. You will need to make Form EL101 available to the Maryland Revenue Administration Division only if formally requested to do so by Revenue Administrative Division. Do not mail Form EL101 unless specifically requested to do so.

Part III – Declaration of Electronic Return Originator (paid preparer)

The originator (paid preparer) must sign this form. Enter your electronic filer identification number (EFIN) and firm name and address. Do not mail this form to the Revenue Administration Division. This form must be retained for three years at the site of the electronic return originator.