

2009

Maryland Tax Forms for Nonresidents

For filing personal income taxes for nonresident individuals

This Booklet contains:

- Form 505 - Maryland Nonresident Income Tax Return
- Form 502D - Maryland Personal Declaration of Estimated Income Tax for the year 2010
- Form 505NR - Maryland Nonresident Income Tax Calculation

Important reminders:

- Read the instructions in the booklet
- Enter your Social Security number on all forms
- Sign and date the return

NEW for 2009:

- Military Spouses Residency Relief Act Subtraction
- Interest on US Obligations for Certain High Income Taxpayers Subtraction

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instrucciones en Español.



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COMPTROLLER
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Serving the People

Peter Franchot

What's New for 2009

- ◆ **Underpayment of Estimated Income Tax:** Estimated tax payments made by individuals for tax year 2009 must be at least 90% of the tax developed for the current year or 110% of the tax that was developed for the prior year.
- ◆ **Reminder:** Use your total income (with certain modifications) to compute the **tax rate** to be used on your nonresident tax return, Form 505. You will then use Form 505NR to compute your Maryland taxable net income with your subtractions for non-Maryland income. This Maryland taxable net income will be used as the numerator of a nonresident factor. Your Maryland income without allowing you the non-Maryland subtractions will be the denominator. This nonresident factor applied to the tax that was calculated on your total income arrives at the Maryland tax. The special nonresident tax is applied to your Maryland net taxable income as calculated on Form 505NR. See the instructions in this booklet for more information.

Electronic Filing Options:

- ◆ **Go Green!** eFile saves paper. In addition, you will receive your refund faster, receive an acknowledgment that your return has been received, and if you owe - you can extend your payment date until April 30th if you both eFile and make your payment electronically.
- ◆ **Security:** Your information is transmitted securely when you choose to file electronically. It is protected by several security measures such as multiple firewalls, state of the art threat detection and encrypted transmissions.
- ◆ **iFile:** Free internet filing for Maryland income tax returns with no income limitation. Visit www.marylandtaxes.com and click iFile for eligibility.
- ◆ **PC Retail Software:** Check the software requirements to determine eFile eligibility before you purchase commercial off-the-shelf software. Use software or link directly to a provider site to prepare and file your return electronically.

Please read this before filling out your forms

- ◆ **eFile:** Ask your professional tax preparer to eFile your return. You may use any tax professional who participates in the Maryland Electronic Filing Program.
- ◆ **IRS Free File:** Free internet filing is available for federal income tax returns, however, some income limitations may apply. Visit www.irs.gov for eligibility. Fees for state tax returns may also apply; however, you can always return to www.marylandtaxes.com to use the free iFile internet filing for Maryland income tax returns after using the IRS Free File for your federal return.

Payment Options:

- ◆ **Payment by electronic funds withdrawal** (direct debit) is available if you file electronically. If you choose this option, you have until April 30th to make your payment.
- ◆ **Bill Pay Electronic Payments:** If your paper or electronic tax return has a balance due, you may pay electronically at www.marylandtaxes.com by selecting BillPay. The amount that you designate will be debited from your bank or financial institution on the date that you choose.
- ◆ **Payment by Credit Card** You may now pay your balance due, estimated or extension payments, using your MasterCard, Discover, American Express or Visa. See Instruction 25.
- ◆ **Estimated tax payments:** You may file and pay your 2010 estimated taxes electronically. When you use our iFile program, we give you the ability to make a single estimated tax payment, as well as providing the convenience of scheduling all of your payments at one time. These scheduled payments will be deducted from your bank account on the dates that you specify. Visit us at www.marylandtaxes.com and look for **on-line services**.

Additional Information:

- ◆ **Need an extension?** If you don't owe additional tax and requested an extension of time to file your federal return, you don't need to request a separate Maryland extension - it's automatic. If you do not qualify for the automatic extension, make your request online at www.marylandtaxes.com or TeleFile your extension request by calling 410-260-7829.
- ◆ **You can contribute to three programs on your return:** The Chesapeake Bay and Endangered Species Fund, the Fair Campaign Financing Fund and the Maryland Cancer Fund.

**Call us for free state tax help Monday through Friday,
8:00 a.m. until 8:00 p.m. Eastern time
from February 1- April 16, 2010 at 410-260-7980.
You can also e-mail your tax questions to us any time at:
taxhelp@comp.state.md.us.**

Please use blue or black ink when completing your forms and checks. To avoid delays in the processing of your return:

Do not use pencil or ink of any other color. Do not print returns on colored paper. Do not write on, staple or punch holes in the barcode.

Please send us your original completed Maryland tax return. Photocopies could delay the processing of your refund.

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MARYLAND NONRESIDENT INCOME TAX RETURN FORM 505

INSTRUCTIONS 2009

IMPORTANT NOTES

DUE DATE

Your return is due by April 15, 2010. If you are a fiscal year taxpayer, see Instruction 26. If any due date falls on a Saturday, Sunday or legal holiday, the return must be filed by the next business day.

COMPLETING THE RETURN

You must use blue or black ink when completing your return. **DO NOT** use pencil or red ink. Submit the original return, not a photocopy. If no entry is needed for a specific line, leave blank. Do not enter words such as "none" or "zero" and do not draw a line to indicate no entry.

You may round off all cents to the nearest whole dollar. Fifty cents and above should be rounded to the next higher dollar.

ELECTRONIC FILING INSTRUCTIONS

The instructions in this booklet are designed specifically for filers of paper returns. If you are filing electronically and these instructions differ from the instructions for the electronic method being used, you should comply with the instructions appropriate for that method.

Software vendors should refer to the e-file handbook for their instructions.

SUBSTITUTE FORMS

You may file your Maryland income tax return on a computer-prepared or computer-generated substitute form provided the form is approved in advance by the Revenue Administration Division. The fact that a software package is available for retail purchase does not guarantee that it has been approved for use.

For additional information, see Administrative Release 26, Procedures for Computer-Printed

Substitute Forms, which can be obtained at www.marylandtaxes.com

You may also call the tax information numbers listed on the back cover to find out which computer-generated forms have been approved for use or visit our Web site www.marylandtaxes.com.

PENALTIES

There are severe penalties for failing to file a tax return, failing to pay any tax when due, filing a false or fraudulent return, or making a false certification. The penalties include criminal fines, imprisonment, and a penalty on your taxes. In addition, interest is charged on amounts not paid.

To collect unpaid taxes, the Comptroller is directed to enter liens against the salary, wages or property of delinquent taxpayers.

1 What form to file?

IF YOU ARE A:	YOU SHOULD FILE:
Taxpayer whose permanent home (domicile) is a state other than Maryland unless you are a statutory resident ,	Form 505 Nonresident Return.
Taxpayer who maintains a place of abode (that is, a place to live) for more than six (6) months of the tax year in Maryland and you are physically present in Maryland for 183 days or more, you are a statutory resident .	Form 502 Resident Return.
Taxpayer who began or ended legal residence in Maryland during the tax year, you must file as a resident for that portion of the year during which you maintained Maryland residence, even if less than six (6) months.	Form 502 Resident Return.
Nonresident of Maryland but received salary, wages or other compensation for personal services performed in any Maryland county or Baltimore City and you lived in a jurisdiction that imposes a local or earnings tax on Maryland residents, NOTE: If you have other income subject to Maryland tax, you must also file Form 505. (For further information and forms, call 410-260-7980.)	Form 515 Nonresident Local Tax Return.
Taxpayer who moved into or out of Maryland during the tax year and received income from Maryland sources while you were a nonresident of Maryland,	Form 505 Nonresident Return and Form 502 Resident Return.

2 Nonresident, resident and part-year resident. You are a nonresident if you are not a resident under any of the conditions listed below:

You are a **resident** if your permanent home is in Maryland (the law refers to this as your domicile) or your home is outside Maryland but you maintained a place of abode (that is a place

to live) in Maryland for more than six (6) months (183 days) of the tax year and you are physically present in Maryland for 183 days or more (you are a statutory resident).

You are a **part-year resident** if you established or abandoned legal residence during the tax year. If you are an active duty military member, see Instruction 27.

3 What income is taxable or reportable? A nonresident individual is subject to tax on that portion of the federal adjusted gross income that is derived from tangible property, real or personal, permanently located in Maryland (whether received directly or from a fiduciary) and on income from a business, trade, profession or occupation carried on in Maryland and on all gambling winnings derived from Maryland sources. Adjustments to federal gross income and losses not allocable to Maryland may not be used to reduce Maryland income. You are required to file even if the net Maryland income is a loss.

4 Who must file? In general, you must file this return if you are a nonresident of Maryland AND you are required to file a federal return based upon the income levels in Table 1 or 2 AND you received income from sources within Maryland. Remember, if your federal gross income is more than the federal minimum filing requirement for your filing status, you are required to file a Maryland return, even if the income attributable to Maryland is less than the federal filing requirement.

TO DETERMINE IF YOU ARE REQUIRED TO FILE A MARYLAND RETURN:

a. Add up all of your federal **gross** income to determine your total income. Gross income is defined in the Internal Revenue Code and, in general, consists of all income from any source. It includes wages and other compensation for services, **gross** income derived from business, gains (not losses) derived from dealings in property, interest, rents, royalties, dividends, alimony, annuities, pensions, income from partnerships or fiduciaries, etc. If any modification or deduction reduces your gross income below the minimum filing level, you are still required to file. IRS Publication 525 provides additional information on taxable and nontaxable income.

b. Do not include Social Security or railroad retirement benefits in your total income.

c. Add to your total income any Maryland additions to income. Do not include any additions related to non-Maryland income or loss. (See Instruction 12.) **This is your Maryland gross income.**

d. If you are a dependent taxpayer, add to your total income any Maryland additions and subtract any Maryland subtractions and non-Maryland Income. (See Instructions 12 and 13.) **This is your Maryland gross income.**

e. You must file a Maryland return if your Maryland gross income equals or exceeds the income levels in Table 1.

f. If you or your spouse is 65 or over, use Table 2, "Minimum Filing Levels for Taxpayers 65 or over."

IF YOU ARE A NONRESIDENT, YOU ARE NOT REQUIRED TO FILE A MARYLAND RETURN IF:

- your Maryland gross income is less than the minimum filing level for your filing status, OR
- you had no income from Maryland sources, OR
- you reside in the District of Columbia, Pennsylvania, Virginia or West Virginia and had only wages from Maryland. See Instruction 11 for additional information.

MARYLAND TAX WITHHELD IN ERROR

If Maryland tax was withheld from your income, you must file to obtain a refund of the withholding. Complete all of the information at the top of the form through the filing status, residence informa-

tion and exemption areas. Enter your federal adjusted gross income on line 17 in both columns 1 and 3 and line 24. Then complete line 33*, lines 43-48, 50 and 52.

Sign the return and attach withholding statements (Form W-2 and/or 1099) showing the Maryland tax withheld equal to the refund you are claiming.

Your return is then complete. You must file within three years of the original due date to receive any refund.

* Enter zero unless you claim an earned income credit on your federal return.

Minimum Filing Level Tables

Table 1 – For taxpayers under 65	Table 2 – For taxpayers 65 or over
Single persons (including dependent taxpayers) \$ 9,350	Single, age 65 or over \$10,750
Joint return 18,700	Joint return, one spouse age 65 or over 19,800
Married persons filing separately 3,650	Joint return, both spouses age 65 or over 20,900
Head of household 12,000	Married persons filing separately, age 65 or over 3,650
Qualifying widow(er) 15,050	Head of household, age 65 or over 13,400
	Qualifying widow(er), age 65 or over 16,150

5 Use of federal return. First complete your 2009 federal income tax return.

You will need the information from your federal return in order to complete your Maryland return. Therefore, complete your federal return **before** you continue beyond this point. Maryland law requires

that your income and deductions be entered on your Maryland return exactly as they were reported on your federal return. If you use a federal Form 1040NR, visit our Web page at <http://individuals.marylandtaxes.com/incometax/1040NR.asp>. All items reported on your Maryland return are subject to verification, audit and revision by the Maryland State Comptroller's Office.

marylandtaxes.com/incometax/1040NR.asp. All items reported on your Maryland return are subject to verification, audit and revision by the Maryland State Comptroller's Office.

6 Mailing label. Remove the label located on the front cover of this tax booklet and place it over the name and address blanks of your tax return. NOTE: If you do not use a label, complete the name and address boxes located at the top of the form.

DO NOT USE YOUR LABEL IF:

- a. your name or address is wrong, OR
- b. you and your spouse are going to file separate returns and both of your names or initials are on the label, OR

- c. you are going to file a joint return and only one name is on the label, OR
- d. you are filing a computer-generated return.

IF YOUR RETURN IS BEING COMPLETED BY SOMEONE ELSE:

Take this packet to your tax preparer so that the preparer can attach the label to your return.

7 Social Security Number(s). Your Social Security number is not printed on the label. Therefore, it is important that you enter each Social Security number in the space provided at the top of your tax return regardless of whether you use a label.

The Social Security number(s) must be a valid number issued by the Social Security Administration of the United States Government. If you, your spouse or dependent(s) do not have a Social Security number, **you must apply for a**

tax identification number with the IRS and you should wait until you have received it before you file.

A missing or incorrect Social Security or tax identification number could result in the disallowance of any credits or exemptions you may be entitled to and result in a balance due.

Valid Social Security or tax identification numbers are required for any claim of exemption for a dependent.

8 Filing status. Check the filing status box that matches the filing status you used on your federal return unless you are a dependent taxpayer.

A **dependent taxpayer** is one who can be claimed as a dependent on another person's tax return. If married, the dependent taxpayer and spouse must file separate returns. A dependent taxpayer may not claim a personal exemption. Check the box for filing status 6.

Generally, if you filed a joint federal return for 2009, you must file a joint Maryland return. Married couples who file joint federal returns may file separate Maryland returns when one spouse is a resident of Maryland and the other spouse is a nonresident of Maryland.

If you and your spouse filed separate federal returns you must file separate Maryland returns.

9 Residence information. Answer ALL the questions and fill in the appropriate boxes. If you are a Pennsylvania resident, list the township/borough in which you live along with the state of legal residence.

Your state of legal residence is your domicile or permanent home. It is the place you intend to return to after temporary absences. You do not change or abandon a domicile until you estab-

lish a new domicile in another state. Military personnel retain their states of legal residence as shown in their records until they take specific action to change the state. Duty assignments

alone do not affect legal residence. For additional information, see Administrative Release 37.

10 Exemptions. Determine what exemptions you are entitled to and complete the appropriate area on the form, including the Social Security numbers for children and other dependents. If more space is required attach a separate statement.

EXEMPTIONS ALLOWED

You are permitted the same **number** of exemptions that you are permitted on your federal return; however, the exemption **amount** is different on the Maryland return. Even if you are not required to file a federal return, the federal rules for claiming exemptions still apply to you. Refer to the federal income tax instructions for further information.

In addition to the exemptions allowed on your federal return, you and your spouse are permitted to claim exemptions for being age 65 or over or for blindness. These additional exemptions are in the amount of \$1,000 each.

If any other dependent claimed is 65 or over, you also receive an extra exemption of up to \$3,200. Make sure you check both boxes.

Enter the number of exemptions in the appropriate boxes. Complete the **EXEMPTIONS** area

on the front of Form 505 to determine the exemption amount to enter on line 28.

PART-YEAR RETURNS

If you are required to file **both** a resident and nonresident return for tax year 2009, each exemption is limited to a total of \$3,200. Your exemptions must be prorated on the resident return and nonresident return based on Maryland income. See Instruction 28.

EXEMPTION AMOUNT

The personal exemption is \$3,200. This exemption is partially reduced once the taxpayer's federal adjusted gross income exceeds \$100,000 (\$150,000 if filing Joint, Head of Household, or Qualifying Widow(er) with Dependent Child). This reduction applies to the additional dependency exemptions as well; however it does not apply to the taxpayer's age or blindness exemption of \$1,000.

Use the chart to determine the allowable exemption amount based upon the filing status.

If your FEDERAL ADJUSTED GROSS INCOME is		If your filing status on your Maryland tax return is:		
		Single or Married Filing Separately	Joint, Head of Household, or Qualifying Widow(er)	Dependent Taxpayer (eligible to be claimed on another taxpayer's return)
Over	But Not Over	Each Exemption is	Each Exemption is	Each Exemption is
\$100,000 or less		\$3,200	\$3,200	\$0
\$100,000	\$125,000	\$2,400	\$3,200	\$0
\$125,000	\$150,000	\$1,800	\$3,200	\$0
\$150,000	\$175,000	\$1,200	\$2,400	\$0
\$175,000	\$200,000	\$1,200	\$1,800	\$0
\$200,000	\$250,000	\$600	\$1,200	\$0
In excess of \$250,000		\$600	\$600	\$0

11 Income and adjustments. Complete lines 1 through 17 of the Federal Income column using the figures from your federal return.

Enter in the Maryland Income column all income or loss that was derived from Maryland sources and enter in the Non-Maryland Income column all income or loss derived from non-Maryland sources. Refunds of state or local income taxes, pensions, annuities, IRA distributions, unemployment compensation and Social Security or railroad retirement benefits are not considered to be from Maryland sources for income tax purposes when these items are received by a nonresident of Maryland. Adjustments to federal gross income are not generally applicable to Maryland unless they pertain to business carried on in Maryland or services performed in Maryland.

Special instructions for residents of the following states:

The **District of Columbia, Pennsylvania or Virginia**: If you did not maintain a place of

abode in Maryland for more than six months (183 days or more) of 2009, you are exempt from Maryland tax on your Maryland wage and salary income. Enter all wage and salary income in the Non-Maryland Income column of Form 505, even if you earned the income from services performed in Maryland. If you did maintain a place of abode in Maryland for more than six months (183 days or more), you are a **statutory** resident. Refer to Instruction 1 to see which form you need to file.

West Virginia: Regardless of time spent in Maryland, you should enter all wage and salary income in the Non-Maryland Income column of Form 505. You are exempt from Maryland tax on all of your Maryland wage and salary income, even if you earned the income from services performed in Maryland.

If you are a resident of the District of Columbia, Virginia or West Virginia; and the only income from Maryland sources that you had was from salaries and wages, follow the instructions for Maryland Tax Withheld in Error in Instruction 4. If you are a resident of Pittsburgh, Philadelphia, or any other local Pennsylvania jurisdiction that imposes a local income or earnings tax on Maryland residents, see the Instructions for Form 515. If your local Pennsylvania jurisdiction does not impose such a tax, see Instruction 4.

If you are a resident of one of the previously mentioned jurisdictions, and you have Maryland source income from sources other than salaries and wages, non-Maryland income will be subtracted from your federal adjusted gross income on line 6b of Form 505NR.

12 Additions to income. Determine which additions to income apply to you. Write the non-Maryland loss and adjustments on line 18 of Form 505. Include the other additions to income on line 19 of Form 505, only to the extent that they apply to Maryland-source income.



Line 18. NON-MARYLAND LOSS AND ADJUSTMENTS. Enter the total amount of non-Maryland losses or adjustments to Federal income that were realized or paid attributable to a non-Maryland source.

Line 19. OTHER ADDITIONS TO INCOME. If one or more of these apply to you, enter the total amount on line 19 and identify each item using the code letter:

CODE LETTER

- a. Net Maryland additions from federal Schedule K-1 for your share of income from pass-through entities or fiduciaries not attributable to decoupling.
- b. Taxable tax preference items from line 5 of Maryland Form 502TP. The items of tax preference are defined in Internal Revenue Code Section 57. If the total of your tax preference items is more than \$10,000 (\$20,000 for married taxpayers filing joint returns) you must complete and attach Maryland Form 502TP, whether or not you are required to file federal Form 6251.
- c. Expenses paid in the current year to the extent allowed on Form 500CR such as Business Tax Credits for the Enterprise Zone Tax Credit, Employment Opportunity Tax Credit, Maryland Disability Employment Tax Credit, Long-Term Employment of Qualified Ex-Felons Tax Credit, Research and Develop-

- ment Tax Credit, Telecommunications Property Tax Credit and Cellulosic Ethanol Technology Research and Development Tax Credit.
- d. Oil percentage depletion allowance claimed under Section 613 of the Internal Revenue Code.
- e. Income exempt from federal tax under treaty but not from Maryland tax.
- f. Net operating loss deduction to the extent of a double benefit. See Administrative Release 18.
- g. Pickup contributions of a Maryland State retirement or pension system member. (The pickup amount will be stated separately on your W-2 form.)
- h. The amount claimed and allowed as a deduction for federal income tax purposes for expenses attributable to operating a family day care home or a child care center in Maryland without having the registration or license required by the Family Law Article.
- i. Any refunds of advanced tuition payments made under the **Maryland Prepaid College Trust**, to the extent the payments were subtracted from the federal adjusted gross income and any refunds of contributions made under the **Maryland College Investment Plan or the Maryland Broker-Dealer College Investment Plan**, to the extent the contributions were subtracted from the federal adjusted gross income. See Administrative Release 32.

- j. Net addition modification to Maryland taxable income when claiming the federal depreciation allowances from which the State of Maryland has decoupled. Complete and attach Form 500DM. See Administrative Release 38.
- k. Net addition modification to Maryland taxable income when the federal special 5-year carryback period was used for a net operating loss under federal law compared to Maryland taxable income without regard to federal provisions. Complete and attach Form 500DM. See Administrative Release 38.
- l. The amount deducted on your federal income tax return for Domestic Production Activities (line 35 of Form 1040) attributable to Maryland source income only.
- m. The amount deducted on your federal income tax return for tuition and related expenses (line 34 of Form 1040 or line 19a of Form 1040A).
- cd.  Net addition modification to Maryland taxable income resulting from the federal deferral of income arising from business indebtedness discharged by reacquisition of a debt instrument. See Form 500DM.
- dm. Net addition modification from multiple decoupling provisions. See the table at the bottom of Form 500DM for the line numbers and code letters to use.
- dp.  Net addition decoupling modification from a pass-through entity. See Form 500DM.

Line 22. TAXABLE MILITARY INCOME OF NON-RESIDENT. Enter the amount of military pay included in your federal adjusted gross income that you received while in the active service of any branch of the armed forces of the United States.

Line 23. OTHER SUBTRACTIONS FROM INCOME.

To the extent that one or more of these items have been included in your federal adjusted gross income, enter the total amount on line 23 and identify each item using the code letter.

CODE LETTER

- a. Payments from a pension system to firemen and policemen for job-related injuries or disabilities (but not more than the amount of such payments included in your total income).
- c. The amount of refunds of state or local income tax included in line 4 of Form 505.
- d. Distributions of accumulated income by a fiduciary, if income tax has been paid by the fiduciary to Maryland (but not more than the amount of such income included in your total income).
- e. Profit (without regard to losses) from the sale or exchange of bonds issued by Maryland.
- j. The amount added to your taxable income for the use of an official vehicle used by a member of a state, county or local police or fire department. The amount is stated separately on Form W-2.
- n. Payment received under a fire, rescue, or ambulance personnel length of service award program that is funded by Maryland county municipal corporation.
- r. Enter the amount of interest on U.S. savings bonds and other U.S. obligations. Capital gains from the sale or exchange of U.S. obligations should be included on this line. Dividends from mutual funds that invest in U.S. government obligations are also exempt from state taxation. However, only that portion of the dividends attributable to interest or capital gain from U.S. government obligations can be subtracted. Do not subtract income from Government National Mortgage Association securities.
See Administrative Releases 10 & 13.
- s. The amount of interest and dividend income (including capital gain distributions) of a dependent child which the parent has elected to include in the parent's federal gross income under Internal Revenue Code Section 1(g)(7).
- t. Social Security, Tier I, Tier II and/or supplemental railroad retirement benefits included in your federal adjusted gross income.
- u. Up to \$5,000 of military retirement income received by a qualifying individual during the tax year. To qualify, you must have been a member of an active or reserve component of the armed forces of the United States, an active duty member of the commissioned corps of the Public Health Service, the National Oceanic and Atmospheric Administration, or the Coast and Geodetic Survey, a member of the Maryland National Guard, or the member's surviving spouse or ex-spouse.
- w. The lesser of \$1,200 or the Maryland income of the spouse with the lower income if both spouses have Maryland income and you file a joint return.
- y. Any income of an individual that is related to tangible or intangible property that was seized, misappropriated or lost as a result of the actions or policies of Nazi Germany towards a Holocaust victim. For additional information contact the Revenue Administration Division.

- aa. Payments from a pension system to the surviving spouse or other beneficiary of a law enforcement officer or firefighter whose death arises out of or in the course of their employment.
- bb. Net subtraction modification to Maryland taxable income when claiming the federal depreciation allowances from which the State of Maryland has decoupled. Complete and attach Form 500DM. See Administrative Release 38 at www.marylandtaxes.com.
- cc. Net subtraction modification to Maryland taxable income when the federal special 5-year carryback period was used for a net operating loss under federal law compared to Maryland taxable income without regard to federal provisions. Complete and attach Form 500DM. See Administrative Release 38 at www.marylandtaxes.com.
- cd. Net subtraction modification to Maryland taxable income resulting from the federal ratable inclusion of deferred income arising from business indebtedness discharged by reacquisition of a debt instrument. See Form 500DM.
- dd. Any amount of income derived within an arts and entertainment district by a qualifying residing artist from the publication, production, or sale of an artistic work that the artist wrote, composed or executed. Complete and attach a copy of Form 502AE.
- dm. Net subtraction modification from multiple decoupling provisions. See the table at the bottom of Form 500DM for the line numbers and code letters to use.
- ee. The amount received as a grant under the Solar Energy Grant program administered by the Maryland Energy Administration.
- ff. Up to \$3,500 of the amount paid by the United States, or an agency of the United States to a qualifying employee of the United States, or of an agency of the United States. See Resident tax booklet for instructions.
- gg. The amount of income for services performed in Maryland by the spouse of a member of the armed services, if the spouse is not domiciled to Maryland and is in Maryland solely to be with the servicemember serving in compliance with military orders, pursuant to the Military Spouses Residency Relief Act. See Administrative Release 1.
- hh. **High Income Taxpayers with Interest on US Obligations.** If you have received income from US Obligations and your federal adjusted gross income exceeds \$100,000 (\$150,000 if filing Joint, Head of Household, or Qualifying Widow(er)), enter the difference, if any, between the exemption amount based on your federal adjusted gross income and the exemption amount based upon your federal adjusted gross income after subtracting your US Obligations using the Worksheet insert following this page.
- h. Expenses up to \$5,000 incurred by a blind person for a reader, or up to \$1,000 incurred by an employer for a reader for a blind employee.
- i. Expenses incurred for reforestation or timber stand improvement of commercial forest land. Qualifications and instructions are on Form DNR-393, available from the Department of Natural Resources, telephone 410-260-8531.
- k. Up to \$6,000 in expenses incurred by parents to adopt a child with special needs through a public or nonprofit adoption agency and up to \$5,000 in expenses incurred by parents to adopt a child without special needs.
- l. Purchase and installation costs of certain conservation tillage equipment as certified by the Maryland Department of Agriculture. Attach a copy of the certification.
- m. Deductible artist's contribution. Attach a copy of Maryland Form 502AC.
- o. The value of farm products you donated to a gleaning cooperative as certified by the Maryland Department of Agriculture. Attach a copy of the certification.
- q. Charitable travel expense. You may subtract from income unreimbursed vehicle travel expenses for:
 1. A volunteer fire company;
 2. Service as a volunteer for a charitable organization whose principal purpose is to provide medical, health or nutritional care; AND
 3. Assistance for handicapped students at a Maryland community college (other than providing transportation to and from the college). Attach Maryland Form 502V to claim this subtraction from income.
- v. The Honorable Louis L. Goldstein Volunteer Police, Fire, Rescue and Emergency Medical Services Personnel Subtraction Modification Program. \$3,500 for each taxpayer who is a qualifying volunteer as certified by a Maryland fire, police, rescue or emergency medical services organization. \$3,500 for each taxpayer who is a qualifying member of the U.S. Coast Guard Auxiliary as certified by the organization. Attach a copy of the certification.
- x. Up to \$2500 per contract purchased for advanced tuition payments made to the **Maryland Prepaid College Trust** and a maximum of \$2,500 per taxpayer per beneficiary for the total of all amounts contributed to investment accounts for same beneficiary under the **Maryland College Investment Plan** and the **Maryland Broker-Dealer College Investment Plan**.
See Administrative Release 32 at www.marylandtaxes.com
- z. Expenses incurred to buy and install handrails in an existing elevator in a healthcare facility (as defined in Section 19-114 of the Health-General Article) or other building in which at least 50% of the space is used for medical purposes.

The net Maryland subtractions arise from a pass-through entity or fiduciary passing onto you its share of subtractions listed above. Determine the appropriate amount of these items and, include that amount on line 23 and identify each item using the code letter.

- b. Net Maryland subtractions from federal Schedule K-1 for your share of income from pass-through entities or fiduciaries not attributable to decoupling.
 - dp. Net subtraction decoupling modification from a pass-through entity. See Form 500DM.
- Note: Code Letter p – Pension Exclusion may only be claimed by residents of Maryland and is not permitted on the nonresident return.

hh. INTEREST ON US OBLIGATIONS WORKSHEET

- Step 1: Enter the exemption amount to be reported on line 28 of Form 505 using the chart in Instruction 10. \$ _____
- Step 2: Enter your federal adjusted gross income as reported in Column 1 of line 17 of your Form 505..... \$ _____
- Step 3: Enter your income from US Obligations to be included in line 23 of Form 505. \$ _____
- Step 4: Subtract amount on Step 3 from amount reported in Step 2. \$ _____
- Step 5: Recalculate your exemption amount using the chart in Instruction 9, using the income from Step 4.
Remember to add your \$1,000 exemptions for age and blindness if applicable..... \$ _____
- Step 6: Subtract the exemption amount calculated in Step 1 from the exemption amount calculated in Step 5.
If the amount is less than zero(0), enter zero(0). If the amount is zero, you have already received the
maximum exemption that you are entitled to claim on Form 505. \$ _____

If the amount is greater than zero (0), this is your subtraction from income. Include this amount as a subtraction on line 23 of Form 505 with subtraction code "hh".

Example:

Fred and Mary Jones had a federal adjusted gross income of \$225,000. They also had \$40,000 on interest from US savings bonds and had a dependent son whom they claimed on the Maryland tax return. Using Instruction 10, they found that the exemption amount on their Maryland return (based upon \$225,000 of income) was \$3,600 (\$1,200 for three exemptions). If it were not for the \$40,000 of US savings bonds, their federal adjusted gross income would have been \$185,000 and their exemption amount would have been \$5,400 (\$1,800 for three exemptions). Therefore, Fred and Mary Jones are entitled to claim a subtraction of \$1,800 (\$5,400-\$3,600) on line 23 using code letter hh.

14 Adjusted Gross Income (AGI) Factor. You must adjust your standard or itemized deductions and exemptions using the AGI factor calculated in the worksheet below. Carry this amount to four decimal places. **NOTE:** If Maryland adjusted gross income before subtractions (line 2) is 0 or less, use 0 as your factor. If your federal adjusted gross income (line 1) is 0 or less and line 2 is greater than 0, use 1 as your factor.

ADJUSTED GROSS INCOME FACTOR WORKSHEET

1. Enter your federal adjusted gross income (from line 17, column 1)
2. Enter your Maryland adjusted gross income before subtraction of non-Maryland income (from line 25)
3. AGI factor. Divide line 2 by line 1 and enter on Form 505, line 26e. If greater than 1, enter 1

1		
2		
3		.

15 Standard deduction. Complete line 26a only if you are not itemizing deductions.

The standard deduction method gives you a standard deduction without the need to itemize deductions. Use the appropriate worksheet below to determine the total standard deduction for your filing status and Maryland income. You must adjust the total standard deduction on line 26a using the AGI factor from the worksheet in Instruction 14. Enter this AGI factor on line 26e.

Figure your standard deduction

If your filing status is:

- Single ● Married filing separately
- or ● Dependent taxpayer

- Married filing jointly ● Head of household
- or ● Qualifying widow(er)

Worksheet 1

If your income on line 25 is between: Your standard deduction is:

\$1 - 10,000 \$ 1,500

_____ or _____

If your income on line 25 is between \$10,000-13,333

Enter income from line 25: \$ _____

Multiply by 15 percent (.15) X .15

This is your standard deduction \$ _____

_____ or _____

If your income on line 25 is: Your standard deduction is:

\$13,333 or over \$ 2,000

Enter your standard deduction on line 26a.

Worksheet 2

If your income on line 25 is between: Your standard deduction is:

\$1 - 20,000 \$ 3,000

_____ or _____

If your income on line 25 is between \$20,000-26,667

Enter income from line 25: \$ _____

Multiply by 15 percent (.15) X .15

This is your standard deduction \$ _____

_____ or _____

If your income on line 25 is: Your standard deduction is:

\$26,667 or over \$ 4,000

Enter your standard deduction on line 26a.

16 Itemized deductions. If you figure your tax by the ITEMIZED DEDUCTION METHOD, complete lines 26b, c and d on Maryland Form 505. If you elected to deduct general sales tax instead of state and local income tax, do not enter that amount on line 26c.

USE FEDERAL FORM 1040 SCHEDULE A

To use the ITEMIZED DEDUCTION METHOD, you must itemize your deductions on your federal return and complete federal Form 1040 Schedule A. Copy the amount from Schedule A, line 29, Total Itemized Deductions, onto line 26b of Form 505. Certain items of federal itemized deductions are not eligible for State purposes and must be subtracted from line 26b. State and local income taxes (but not general sales tax) used as a deduction for federal purposes must be entered on line 26c. Also, any amount deducted as contributions of Preservation and Conservation Easements for

which a credit is claimed on Form 502CR must be added to line 26c. Complete lines 26b to 26e and enter the result on line 26.

You are not required to itemize deductions on your Maryland return simply because you itemized on your federal return. Figure your tax each way to determine which method is best for you.

Your Maryland itemized deductions are limited to those deductions related to Maryland income. You must adjust the total itemized deductions on line 26d using the AGI factor. On line 26e enter the AGI factor from the worksheet in Instruction 14.

NOTE: Certain high-income taxpayers are required to reduce their federal itemized deductions. If you had to reduce your total federal itemized deductions, use the ITEMIZED DEDUCTION WORKSHEET to calculate the amount of state and local income taxes to enter on line 26c of Form 505.

If your unreimbursed business expenses include depreciation to which an adjustment is required for Maryland purposes, complete Form 500DM to calculate the addition modification "j" or subtraction modification "p".

ITEMIZED DEDUCTION WORKSHEET

(To be used only by high-income taxpayers who were required to reduce their federal itemized deductions)

1. ENTER the amount from line 29 of federal Schedule A. \$ _____
2. ENTER the total of lines 4, 14 and 20, plus any gambling and casualty or theft losses included in line 28 of federal Schedule A. \$ _____
3. Federal itemized deductions that were limited (SUBTRACT line 2 from line 1) \$ _____
4. Federal itemized deductions subject to limitation (ENTER the total of lines 9, 10, 11, 12, 13, 19, 27 and 28 less any gambling and casualty or theft losses included in line 28 of federal Schedule A) \$ _____
5. DIVIDE line 3 by line 4. _____ %
6. ENTER the amount of state and local **income** taxes from line 5 of federal Schedule A. \$ _____
7. MULTIPLY line 5 by line 6. This is the amount you must subtract on line 26c of Form 505. \$ _____

17 Exemption allowance computation. You must adjust the total exemption amount on line 28 using the AGI factor from the worksheet in Instruction 14 to figure your Maryland exemption allowance.

18

Figure your Maryland taxable income. Subtract line 30 from line 27 to compute your Maryland taxable income.

19

Figure your Maryland tax. Complete Form 505NR to figure your tax. The instructions are on Page 2 of the form.

The 2009 Maryland tax rate schedules are shown so you can see the tax rate that applies to all levels of income; however, do not use them to figure your tax. Instead use the tax tables if your

income is under \$50,000; otherwise, use the appropriate row in the Maryland Tax Computation Worksheet Schedules at the end of the tax tables to figure your tax. The tax tables and the Mary-

land Tax Computation Worksheet Schedules I and II have been based on these tax rate sched-

Tax rate schedule I (for taxpayers filing as Single, Married Filing Separately, or as Dependent Taxpayers. This rate is also used for taxpayers filing as Fiduciaries.)			Tax rate schedule II (for taxpayers filing Joint Returns, Head of Household, or for Qualifying Widows/Widowers.)		
Taxable Net Income is:		Maryland Tax is:	Taxable Net Income is:		Maryland Tax is:
Over	But Not Over		Over	But Not Over	
\$ 0	\$ 1,000	2% of the amount	\$ 0	\$ 1,000	2% of the amount
1,000	2,000	\$20 plus 3% of the excess over \$1,000	1,000	2,000	\$20 plus 3% of the excess over \$1,000
2,000	3,000	\$50 plus 4% of the excess over \$2,000	2,000	3,000	\$50 plus 4% of the excess over \$2,000
3,000	150,000	\$90 plus 4.75% of the excess over \$3,000	3,000	200,000	\$90 plus 4.75% of the excess over \$3,000
150,000	300,000	\$7,072.50 plus 5% of the excess over \$150,000	200,000	350,000	\$9,447.50 plus 5% of the excess over \$200,000
300,000	500,000	\$14,572.50 plus 5.25% of the excess over \$300,000	350,000	500,000	\$16,947.50 plus 5.25% of the excess over \$350,000
500,000	1,000,000	\$25,072.50 plus 5.5% of the excess over \$500,000	500,000	1,000,000	\$24,822.50 plus 5.5% of the excess over \$500,000
1,000,000	-----	\$52,572.50 plus 6.25% of the excess over \$1,000,000	1,000,000	-----	\$52,322.50 plus 6.25% of the excess over \$1,000,000

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Earned income, poverty level and other credits for individuals and businesses. You may claim a credit on line 33 equal to one-half of the earned income credit on your federal return multiplied by the Maryland income factor from line 9 of Form 505NR. You may claim a credit on line 34 of 5% of your earned income multiplied by the Maryland income factor if your income is less than the poverty income guidelines. You may also be eligible for a refundable earned income credit.

Line 33. EARNED INCOME CREDIT. If you claimed an earned income credit on your federal return, then you may claim one-half (50%) of the federal credit multiplied by the Maryland income factor on line 9 of Form 505NR on your Maryland return.

If you filed a joint federal return, but a separate Maryland return, you may claim a combined total of up to one-half the federal credit. Complete Part I of the worksheet on page 7 to calculate the amount to enter on line 33 of Form 505.

This is not a refundable credit.

Line 34. POVERTY LEVEL CREDIT. If your earned income and federal adjusted gross income are below the poverty level income for the number of exemptions on your federal tax return, you may be eligible for the poverty level credit.

You are not eligible for this credit if you checked filing status 6 (dependent taxpayer) on your Maryland income tax return.

Generally, if your Maryland state tax exceeds 50% of your federal earned income credit and your earned income and federal adjusted gross income are below the poverty income guidelines from the worksheet, you may claim a credit of 5% of your earned income multiplied by the Maryland income factor.

Complete Part II of the worksheet on page 7 to calculate the amount to enter on line 34 of Form 505.

This is not a refundable credit.

Line 35. OTHER INCOME TAX CREDITS FOR INDIVIDUALS. Enter the total of your personal income tax credits as listed below. Complete and submit Form 502CR with Form 505.

- a. Credits for Income Taxes Paid to Other States. This credit is not available for non-resident taxpayers.
- b. Credit for Child and Dependent Care Expenses. If you were eligible for a Child and Dependent Care Credit on your federal income tax return and your income is below certain thresholds you are entitled to a tax credit equal to a percentage of the federal credit.
- c. Quality Teacher Incentive Credit. If you are a Maryland public school teacher who paid tuition to take graduate-level courses required to maintain certification, you may be eligible for a tax credit.
- d. Credit For Aquaculture Oyster Floats. If you purchased a new aquaculture oyster float during the tax year, you may be entitled to a credit of up to \$500 for the cost of the float.
- e. Long-Term Care Insurance Credit. If you paid a premium for a long-term care insurance policy for certain Maryland resident family members, you may be eligible for a tax credit.
- f. Credit for Preservation and Conservation Easements. If you donated an easement to the Maryland Environmental Trust or the Maryland Agricultural Land Preservation Foundation to preserve open space, natural resources, agriculture, forest land, watersheds, significant ecosystems, viewsheds or historic properties, you may be eligible for a credit.

NOTE: HERITAGE STRUCTURE REHABILITATION TAX CREDIT. See Form 502H for qualifications and instructions.

For additional information regarding any of these income tax credits, see the instructions for Form 502CR, Income Tax Credits. Form 502CR and instructions are available at www.marylandtaxes.com

Line 36. BUSINESS TAX CREDITS. Business tax credits (as calculated on Form 500CR) are as follows: Enterprise Zone Tax Credit, Employment Opportunity Tax Credit, Maryland Disability Employment Tax Credit, Job Creation Tax Credit, Community Investment Tax Credit, Businesses That Create New Jobs Tax Credit, Long-Term Employment of Qualified Ex-Felons Tax Credit, Green Building Tax Credit, Work-Based Learning Program Tax Credit, Employer Provided Long-Term Care Insurance Tax Credit, One Maryland Economic Development Tax Credit, Commuter Tax Credit, Research and Development Tax Credit, Maryland Clean Energy Incentive Tax Credit, Maryland-mined Coal Tax Credit and Telecommunications Property Tax Credit, Cellulosic Ethanol Technology Research and Development Tax Credit and Bio-Heating Oil Tax Credit.

For additional information regarding these income tax credits, see the instructions provided for Form 500CR, Business Tax Credits. Form 500CR is available at www.marylandtaxes.com

Line 45. REFUNDABLE EARNED INCOME CREDIT. If one-half of your prorated federal earned income credit is greater than your Maryland tax, you may also be eligible for a refundable earned income credit. This credit is the amount by which 25% of your federal earned income credit multiplied by the Maryland income factor exceeds your Maryland tax liability. Complete Part III of the worksheet on page 7 and enter the result on line 45 of Form 505.

EARNED INCOME CREDIT, POVERTY LEVEL CREDIT and REFUNDABLE EARNED INCOME CREDIT WORKSHEET

PART I – Earned Income Credit

1. Total Maryland tax (from line 32c of Form 505) 1. _____
2. Federal earned income credit _____ x 50% (.50) 2. _____
3. Multiply line 2 by the Maryland income factor _____ (from line 9 of Form 505NR). Enter this amount here and on line 33 of Form 505 3. _____
4. Subtract line 3 from line 1. If less than zero (0) enter zero (0). 4. _____

If line 4 is greater than zero (0), you may qualify for the Poverty Level Credit. Go to Part II.

If line 4 is zero (0), you may qualify for the Refundable Earned Income Credit. Go to Part III.

PART II – Poverty Level Credit

If you checked filing status 6 on your Maryland return, you are not eligible for this credit.

1. Enter the amount from line 21, of Form 505. If you checked filing status 3 (married filing separately) and you filed a joint federal return enter your joint federal adjusted gross income plus any Maryland additions 1. _____
2. Enter the total of your salary, wages, tips and other employee compensation and net profit from self-employment. (Do not include a farm or business loss.) Also include your distributive share of pass-through entity income. 2. _____
3. Find the number of exemptions in the chart that is the same as the number of exemptions entered on your federal tax return. Enter the income level that corresponds to the exemption number. 3. _____
4. Enter the amount from line 1 or 2, whichever is larger. 4. _____

Compare lines 3 and 4. If line 4 is greater than or equal to line 3, STOP HERE. You do not qualify for this credit. If line 3 is greater than line 4, continue to line 5.

5. Multiply line 2 of Part II by 5% (.05). 5. _____
6. Multiply line 5 by the Maryland income factor _____ (from line 9 of Form 505NR). Enter that amount here and on line 34 of Form 505. 6. _____

POVERTY INCOME GUIDELINES

Number of Exemptions on Federal Return	Income Level
1	\$10,830
2	\$14,570
3	\$18,310
4	\$22,050
5	\$25,790
6	\$29,530
7	\$33,270
8	\$37,010

If you have more than 8 exemptions, add \$3,740 to the last income level for each additional exemption.

PART III – Refundable Earned Income Credit

COMPUTE THIS CREDIT ONLY IF LINE 4 IN PART I IS ZERO.

1. Multiply your federal earned income credit _____ by the Maryland income factor _____ (from line 9 of Form 505NR) 1. _____
2. Multiply line 1 x 25% (.25) and enter the result 2. _____
3. Enter your Maryland tax from Part I, line 1 3. _____
4. Subtract line 3 from line 2. If less than zero (0) enter zero (0). This is your refundable earned income credit. 4. _____
If line 4 is greater than zero, enter the amount on line 45 of Form 505.

21 Total Maryland tax and contribution. Add any contribution amounts from lines 39 through 41 to your Maryland tax on line 38 and enter the total on line 42. See the inside back cover of this booklet for additional information.

CHESAPEAKE BAY AND ENDANGERED SPECIES FUND

You may contribute any amount you wish to this fund. The amount contributed will reduce your refund or increase your balance due.

FAIR CAMPAIGN FINANCING FUND

You may contribute any amount you wish up to

\$500 (\$1,000 if you file a joint return). The amount contributed will reduce your refund or increase your balance due.

MARYLAND CANCER FUND

You may contribute any amount you wish to this fund. The amount contributed will reduce your refund or increase your balance due.

IMPORTANT: If there are not sufficient credits (lines 43-47) or other payments to satisfy your tax and the contribution you have designated, the contribution amounts will be reduced. If you have entered amounts for contribution to multiple funds, any reduction will be applied proportionately.

22 Taxes paid and credits. Write your taxes paid and credits on lines 43-47. Do not use line 43 to report withholding from a nonresident real estate transaction; see instructions for lines 44 and 46. Instructions for each line:

Line 43. Write the total Maryland and local tax withheld as shown on the wage and tax statements (Forms W-2, W-2G or 1099) you have received. Add up the amounts identified as Maryland tax withheld on each form and write the total on line 43. Attach Forms W-2, W-2G and 1099 to your return **if Maryland tax was withheld.** You will not get credit for your withholding if you do not attach Forms 1099, W2 or W2G substantiating Maryland withholding.

IMPORTANT: Your wage and tax statements contain many numbers. Be sure you add only the amounts identified as Maryland tax withheld.

Line 44. Enter on line 44 the total of:

- a. Maryland estimated tax payments,
- b. amount of overpayment applied from your 2008 return,
- c. payment made with a request for an automatic extension of time to file your 2009 return; (See the instructions on Form 502E.) AND
- d. if you participated in a **nonresident real estate transaction** as an individual, you must report the income tax withheld on your behalf as an estimated payment. Enter code number **506** in one of the code number boxes to the right of

the telephone number area. The tax will be identified as Maryland tax withheld on the Form MW506NRS.

NOTE: Estimated tax payments are required if you expect to receive any income from which no tax or not enough Maryland tax will be withheld. Read the instructions on the back of Form 502D, Declaration of Estimated Maryland Income Tax.

Line 45. If one-half of your federal earned income credit multiplied by the Maryland income factor is greater than your Maryland state income tax, you may be eligible for a refundable earned income credit. See Instruction 20 in this booklet and complete Part III of the worksheet above to calculate this credit.

Line 46. If you were a member of a pass-through entity doing business in Maryland and the entity paid nonresident tax on your behalf, enter the amount on line 46. You must attach a statement from the entity showing the amount of tax paid on your behalf. If you participated in a nonresident real estate transaction as a member of a pass-through entity that paid taxes on your behalf you must report this payment here.

Line 47. REFUNDABLE INCOME TAX CREDITS. Enter the amount from line 6, Part H of Form 502CR.

- a. A Heritage Structure Rehabilitation Tax Credit is allowed for 20% of qualified rehabilitation expenditures as certified by the Maryland Historical Trust. See Form 502H for qualifications and instructions.
- b. If you repaid an amount reported as income on a prior year tax return this year, that was greater than \$3,000, you may be eligible for an IRC Section 1341 Repayment Credit. For additional information, see Administrative Release 40 at www.marylandtaxes.com.
- c. Refundable Business Income Tax Credits refundable part only. See Form 500CR for qualifications & instructions for the One Maryland Economic Development Tax Credit and the Biotechnology Investment Incentive Tax Credit.
- d. If you are the beneficiary of a trust or a Qualified Subchapter S Trust for which nonresident PTE tax was paid, you may be entitled to a share of that tax.

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Overpayment or balance due. Calculate the Balance Due (line 49) or Overpayment (line 50). Read the instructions for UNDERPAYMENT OF ESTIMATED TAX and then go to BALANCE DUE or OVERPAYMENT.

UNDERPAYMENT OF ESTIMATED TAX

If you had income that did not have tax withheld or did not have enough tax withheld during the year, you may have owed an estimated tax. All taxpayers should refer to Form 502UP to determine if they owe interest because they paid too little estimated tax during the year.

If you owe interest, then complete Form 502UP and write the amount of interest (line 18 of Form 502UP) on line 53 in the appropriate box. Attach Form 502UP.

Generally, you do not owe interest if:

- a. you owe less than \$500 tax on income that is not subject to withholding, OR
- b. each current year payment, made quarterly as required, is equal to or more than one-fourth of 110% of last year's tax, OR
- c. you made quarterly payments during the year that equal 90% of this year's tax.

Special rules apply if your gross income from farming or fishing is at least two-thirds of your total estimated gross income. See the back of Form 502UP for additional information and instructions for claiming this exemption from interest.

INTEREST FOR LATE FILING

Interest is due at a rate of 13% annually or 1.08% per month for any month or part of a month that tax is paid after the original due date of the return. Enter any interest due in the appropriate box on line 53 of Form 505.

TOTAL INTEREST

Enter the total of interest for underpayment of estimated tax and interest for late filing on line 53 of Form 505.

BALANCE DUE

If you have a balance due on line 49, add this amount to any amount on line 53. Put the total on line 54.

OVERPAYMENT

If you have an overpayment on line 50, the Revenue Administration Division will refund any amount of \$1.00 or more. If you want part or all of your overpayment credited to your 2010 estimated tax, then write the amount you want credited on line 51. Overpayments may first be applied to previous year's tax liabilities or other debts as required by federal or state law. If you must pay interest for underpayment of estimated tax, enter the amount of interest from line 18 of Form 502UP on line 53. Subtract lines 51 and 53 from your overpayment (line 50). This is the amount of your refund. Write this amount on line 52. No refunds of less than \$1.00 will be sent.

DIRECT DEPOSIT OF REFUND



In order to comply with new banking rules, we ask you to indicate on your return if the state refund is going to an account outside the United States. If you indicate that this is the case, do not enter your routing and account number, as the direct deposit option is not available to you. We will send you a paper check. Complete lines 55a, b and c of Form 505 if you want us to deposit your refund directly into your account at a bank or other financial institution (such as a mutual fund, brokerage firm, or credit union) in the United States.



Check with your financial institution to make sure your direct deposit will be accepted and to get the correct routing and account numbers. The State of Maryland is not responsible for a lost refund if you enter the wrong account information.

Line 55a: Check the appropriate box to identify the type of account that will be used (checking or savings). You must check one box only, or a refund check will be mailed.

Line 55b: The routing number must be nine digits. If the first two digits are not 01 through 12 or 21 through 32, the direct deposit will be rejected and a check sent instead.

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.

Line 55c: The account number can be up to 17 characters (both numbers and letters). Omit spaces, hyphens and other special symbols. Enter the number from left to right and leave any unused spaces blank.

If we are notified by the financial institution that the direct deposit is not successful, a refund check will be mailed to you.

Please have a bank statement for the deposit account available if you contact us concerning the direct deposit of your refund.

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Telephone numbers, code numbers, signatures and attachments. Sign and date your return, and enter your telephone numbers. Be sure to attach all required forms, schedules and statements.

CODE NUMBERS

If special circumstances apply, you may not owe the interest for underpayment of estimated tax. Refer to Form 502UP for additional information. Enter the applicable code number in one of the code number boxes located to the right of the telephone number area. Enter code **300** if you are a farmer or fisherman or **301** if your income was received unevenly throughout the year. Attach your completed Form 502UP if you have entered code **301**.

TAX PREPARERS

If another person prepared your return, that person must also sign the return and enter their Social Security number or preparer's tax identification number (PTIN). The preparer declares, under the penalties of perjury, that the return is based on all information required to be reported of which the preparer has knowledge. Income tax preparers who, for compensation, completed 300 or more original Maryland individual income tax returns (paper and electronic forms) for Tax Year

2008 are required to file all original individual income tax returns electronically for Tax Year 2009, except when a taxpayer specifically requests a preparer to file by paper or when a preparer has received a valid written waiver from the Comptroller.

The threshold determination for the electronic filing requirement is 200 for Tax Year 2010, and 100 for Tax Years 2011 and forward.

Penalties may be imposed for tax preparers who fail to sign the tax return and provide their Social Security number or PTIN or who failed to file electronically when required.

At the bottom of the return at the signature area, we have provided a check box for you to authorize your preparer to discuss your return with us. Another check box is provided for you to authorize your preparer to not file your return electronically.

SIGNATURES

You must sign your return. Your signature(s) signifies that your return, including all attach-

ments, is, to the best of your knowledge and belief, true, correct and complete, under the penalties of perjury.

Both husband and wife must sign a joint return. If your spouse cannot sign because of injury or disease and tells you to sign, you can sign your spouse's name in the proper space on the return followed by the words "By (your name), Husband (or Wife)." Be sure to also sign in the space provided for your signature.

If a power of attorney is necessary, complete federal Form 2848 and attach to your return.

ATTACHMENTS

Be sure to attach wage and tax statements (Forms W-2, W-2G or 1099) to the front of your return if Maryland tax was withheld. Be sure to attach all forms, schedules, and statements required by these instructions. Place your check or money order on top of your wage and tax statements and fasten with one staple on the front of your tax return.

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Electronic and PC filing, mailing and payment instructions and deadlines.

ELECTRONICALLY FILING YOUR RETURN

The fastest way to file your return and receive your refund is to file electronically and request direct deposit. If you request direct deposit on your electronic return your refund should be in your bank account within 72 hours of acknowledgement from the Revenue Administration Division. **You may request electronic funds withdrawal (direct debit) Payments on your electronic return.** If you both file and pay electronically, your return is due

April 15th. **However, you will have until April 30th to make your electronic payment. Note: An online payment where the bank mails the Comptroller of Maryland a paper check is not considered an electronic payment.** You may file your return electronically through your personal computer. For more information, please visit our Website at: www.marylandtaxes.com

ELECTRONIC PAYMENT OF BALANCE DUE

If your paper or electronic tax return has a

balance due, you may pay electronically at www.marylandtaxes.com by selecting BillPay. The amount that you designate will be debited from your bank or financial institution on the date that you choose.

PAYMENT BY CHECK OR MONEY ORDER

Make your check or money order payable to "Comptroller of Maryland." Use blue or black ink. Do not use red ink or pencil. Write the type of tax and year of tax, being paid on your check. It is

recommended that you include your Social Security number on check. Mark an "X" in the box for "Payment Enclosed" on the envelope. **DO NOT SEND CASH.**

PAYMENT BY CREDIT CARD

You may pay your balance due by using MasterCard, Discover, American Express or Visa. Credit card payments are considered electronic payments for the purpose of the April 30th extended due date if you filed your return electronically by April 15th.

Credit card payments may be made by telephone or over the Internet. The internet option is available to everyone. You must have filed a 2008 Maryland income tax return to use the telephone option.

Both options will be processed by Official Payments Corporation who will charge a convenience fee on the amount of your payment. The State will not receive this fee. You will be told the amount of the fee before you complete your transaction. Do not include the amount of the convenience fee as part of the tax payment.

To make a credit card payment call 1-800-2PAYTAX (1-800-272-9829) or visit their Web site at www.officialpayments.com Enter jurisdiction code 3000 when prompted.

MAILING YOUR RETURN

If you are mailing your return please use the envelope provided in this booklet. If the envelope

is lost, mail your return to:

**Comptroller of Maryland
Revenue Administration Division
Annapolis, Maryland 21411-0001**

Sending your return by certified mail will not result in special handling and may delay your refund.

Using A Private Delivery Service:

In addition to the U.S. Postal Service, Maryland accepts returns delivered by the following:

- **DHL:** International Only
- **FedEx Express:** Priority Overnight, Standard Overnight, 2Day, International Priority and International First
- **UPS:** Next Day Air, Next Day Air Saver, 2nd Day Air, 2nd Day Air A.M., Worldwide Express Plus and Worldwide Express

Private Delivery Service Address:

Comptroller of Maryland
Revenue Administration Division
80 Calvert Street
Annapolis, Maryland 21401
410-260-7980

DUE DATE

Returns must be mailed by April 15, 2010, for calendar year taxpayers. Persons filing on a fiscal-year basis should see Instruction 26.

EXTENSION OF TIME TO FILE

Follow the instructions on Form 502E to request an automatic extension of the time to file your 2009 return. Filing this form extends the time to file your return, but does not extend the time to pay your taxes. Payment of the expected tax due is required with Form 502E by April 15, 2010. You can file and pay by credit card or electronic funds withdrawal (direct debit) on our Web site. If no tax is due and you requested a federal extension, you do not need to file Form 502E or take any other action to obtain an automatic **six month extension**. To obtain this form, see page ii, "Getting Help". If no tax is due and you did not request a federal extension, file your extension online at www.marylandtaxes.com or by phone at 410-260-7829. Only submit Form 502E if tax is due.

COMBAT ZONE EXTENSION

Maryland allows the same six-month extension for filing **and paying** personal income taxes for military and support personnel serving in a designated combat zone or qualified hazardous duty area and their spouses as allowed by the IRS. For more detailed information visit www.irs.gov. If you are affected by the extension enter **912** on one of the code number boxes to the right of the telephone number area.

26

Fiscal year. You must file your Maryland return using the same tax year and the same basis (cash or accrual) as you used on your federal return.

To file a fiscal year return, complete the fiscal year information at the top of Form 505, and print "FY" in bold letters in the upper left hand corner of the form. Whenever the term "tax

year" appears in these instructions, fiscal year taxpayers should understand the term to mean "fiscal year." Use the 2009 forms in this package for fiscal years which begin during calen-

dar year 2009.

Fiscal year returns are due on the 15th day of the 4th month following the close of the fiscal year.

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Special instructions for military taxpayers. For more information, see Administrative Release 1.

MILITARY PERSONNEL WHO ARE LEGAL RESIDENTS OF MARYLAND

1—without overseas pay	Must file a resident return (Form 502 or Form 503) and report all income from all sources, wherever earned. You must calculate the local portion of the tax regardless of whether you were stationed in Maryland or not. The location of your legal residence determines which county should be entered on your return. See Instructions 6 and 19. If you filed a joint federal return, see Instruction 7.
2—with overseas pay	Same as above, may subtract up to \$15,000 in military pay earned outside U.S. boundaries or possessions, depending upon total military income. If you filed a joint federal return, see Instruction 7.

MILITARY PERSONNEL WHO ARE LEGAL RESIDENTS OF ANOTHER STATE

1—with military income only	Not required to file a Maryland return.
2— with military income and other income outside Maryland	Not required to file a Maryland return.
3— with military and other income earned in Maryland, single or with an unemployed civilian spouse	Must file a nonresident return (Form 505) reporting total income and subtracting military pay; and Form 505NR, subtracting unearned and non-Maryland income, then computing the Maryland taxable net income. Deductions and exemptions must be adjusted. The State of Maryland does not tax the military pay, and does not use the military pay to increase the tax liability imposed on other income earned in Maryland.
4— with military income with or without other income earned in Maryland, and civilian spouse employed in Maryland.	See Administrative Release 1 for guidance and application of the Military Spouses Residency Relief Act, amending the Servicemembers Civil Relief Act.
5— both spouses in the military and not domiciled in Maryland and one or both have Maryland income	Must file a joint nonresident return. Exemptions and deductions must be adjusted.

Military personnel should be aware that there may be provisions for tax credits granted either by Maryland or another state when the same income is subject to tax by both states; however, military income is subject to tax only by the state of domicile. See Maryland Form 502CR and instructions. Read carefully the instructions provided by the state of legal residence for any possible credits allowed by that state.

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28

Part-year residents. If you moved into or out of Maryland during 2009 AND received taxable Maryland income both while you were a resident and while you were a nonresident AND you are required to file a federal return, you are required to file two returns with the State of Maryland.

Complete your resident return (Form 502) using the instructions for part-year residents. Complete your nonresident return (Form 505) using the instructions in this booklet with the following exceptions:

INCOME AND ADJUSTMENTS

Treat your Maryland **resident** income as non-Maryland income. This amount is included as a subtraction on line 6b of Form 505NR. You will be taxed on this income on your resident return.

STANDARD DEDUCTION

Your combined total standard deduction may not exceed the maximum amount for your filing status.

EXEMPTIONS

Each exemption is limited to a total of \$3,200 and is subject to further reduction using the chart in Instruction 10. Your exemption must be prorated on the resident and nonresident returns based on Maryland income.

**EARNED INCOME AND
POVERTY LEVEL CREDITS**

You must prorate your earned income and poverty level credits based on Maryland income.

**WITHHOLDING AND
ESTIMATED TAX PAYMENTS**

You must allocate your total payments between your two returns.

29

Pass-through entities (PTE) may file a composite income tax return on behalf of nonresident individual members. Nonresident members other than individuals may not participate in the composite return. The Maryland tax of each nonresident individual member is calculated using the rate of 6.25% plus the 1.25% Special nonresident tax.

Nonresident individual members of a PTE doing business in the State who meet the composite return requirements contained in Administrative Release 6 and elect to be included in a composite return may not be required to file Maryland nonresident returns individually. Instead, the PTE doing business in the State may file a composite return on

behalf of such nonresident individual members if:

1. the return accurately reflects the Maryland taxable income and tax liability of each individual member shown on the return, AND

2. a schedule is attached containing the following information for each individual member:
 - a. Name, Social Security number and address
 - b. Distribution share

- c. Number of exemptions and filing status
- d. Maryland apportioned income
- e. Standard deduction – pro-rated standard deduction and exemption amount
- f. Maryland taxable income
- g. Maryland tax at the rate of 6.5%
- h. Special nonresident tax at the rate of 1.25%, AND

3. the PTE pays the tax, interest and penalty due by each individual member shown on the return.

Complete only the name and address areas and lines 38-54 of Form 505. Also, enter code number **258** in one of the code number boxes to the right of the telephone number.

Any over paid amount will be refunded to the PTE.

For more information, Administrative Release 6 may be obtained from our Web site at www.marylandtaxes.com

30

Filing return of deceased taxpayer. Do not use the preprinted label. Enter code 321 in one of the code number boxes located to the right of the telephone number area. Use the following special instructions:

FILING THE RETURN

If an individual required to file an income tax return dies, the final income tax return shall be filed:

- a. by the personal representative of the individual's estate;
- b. if there is no personal representative, by the decedent's surviving spouse; OR
- c. jointly by the personal representatives of each if both husband and wife are deceased.

JOINT RETURN

If the spouse of the deceased taxpayer filed a joint federal return with the decedent, generally a joint Maryland return must be filed.

The word "DECEASED" and the date of death should be written after the decedent's name at the top of the form. The name and title of any person, other than the surviving spouse, filing the return should be clearly noted on the form. Attach a copy of the Letters of Administration or, if the return is filed

solely by the surviving spouse, attach a death certificate.

ALL OTHER RETURNS

If the return is filed by the personal representative, write the words "ESTATE OF" before the decedent's first name and the date of death after the last name. The name and title of the person filing the return should be clearly noted on the form. Attach a copy of the Letters of Administration.

If there is no personal representative, write the word "DECEASED" and the date of death after the decedent's last name. The name and title of the person filing the return should be clearly noted on the form. Attach a copy of federal Form 1310.

KILLED IN ACTION

Maryland will abate the tax liability for an individual who is a member of the U.S. Armed Forces at death, and dies while in an active service in a combat zone or at any place from wounds, disease, or injury incurred while in

active service in a combat zone. To obtain an abatement, a return must be filed. The abatement will apply to the tax year in which death occurred, and any earlier tax year ending on or after the first day the member served in a combat zone in active service.

Maryland will also abate the tax liability of an individual who dies while a military or civilian employee of the United States, if such death occurs as a result of wounds or injury incurred outside the United States in a terrorist or military action.

In the case of a joint return, Maryland applies the same rules for these taxpayers as does the IRS. For more information on filing a return, see Publication 3 Armed Forces Tax Guide available at www.irs.gov. Place code number **915** in one of the boxes marked "code numbers" to the right of the telephone number area, if you are filing a return for a taxpayer who was killed in action meeting the above criteria.

31

Amended returns. If you need to change a return that you have already filed, or if the IRS changes your return, you must file an amended return and include Form 505NR using the amended figures.

FILING AN AMENDED RETURN

You must file an amended return to make certain changes on your original return. These include changes in income, filing status, amount of deductions, the number of exemptions and the amount of additions to income and subtractions from income.

Note: Changes made as part of an amended return are subject to audit for up to three years from the date the amended return is filed.

Use Form 505X and Form 505NR to file an amended return and include a copy of your federal return. Forms and instructions may be obtained by calling 410-260-7951, or by visiting www.marylandtaxes.com.

CHANGES TO YOUR FEDERAL RETURN

If the IRS makes any changes to your federal return, you must notify the State of Maryland. Send notification to the Maryland Revenue Administration Division within 90 days of the final determination of the changes by the IRS.

If you file an amended federal return that changes your Maryland return, you must file an amended Maryland return.

IF YOUR ORIGINAL RETURN SHOWED A REFUND

If you expect a refund from your original return, do not file an amended return until you have received your refund check. Then cash the check; do not return it. If your amended return shows a smaller refund, send a check for the difference with the amended return. If your amended return shows a larger refund, the Revenue Administration Division will issue an additional refund check.

ADDITIONAL INFORMATION

Do not file an amended return until sufficient time has passed to allow the original return to be processed. For current year returns, allow at least six weeks.

Generally, a claim for a refund or overpayment credit must be filed within three years from the date the original return was filed or within two years from the date the tax was paid, whichever is later. A return filed early is considered filed on the date it was due. If a claim is filed within three years after the date the return was filed, the credit or refund may not be more than that part of the tax paid within the three years, plus any extension of time for filing the return, prior to the filing of the claim. If a claim is filed after the three-year period, but within two years from the

time the tax was paid, the refund or credit may not be more than the tax paid within two years immediately before filing the claim for a refund or credit.

A claim for refund based on a federal net operating loss carryback must be filed within three years from the due date of the return for the year of the net operating loss.

If the claim for refund resulted from a federal adjustment or final decision of a federal court which is more than two years from the time the tax was paid, a claim for refund must be filed within one year from the date of the adjustment or final decision.

If the claim for refund or credit for overpayment resulted from a final determination made by an administrative board or an appeal of a decision of an administrative board, that is more than three years from the date of filing the return or more than two years from the time the tax was paid, the claim for refund must be filed within one year of the date of the final decision of the administrative board or final decision of the highest court to which an appeal of the administrative board is taken.

No refund for less than \$1.00 will be issued. No payment of less than \$1.00 is required.

32

Privacy act information.

The Tax-General Article of the Annotated Code of Maryland authorizes the Revenue Administration Division to request information on tax returns to administer the income tax laws of Maryland, including determination and collection of correct taxes. Code Section 10-804 provides that you must include your Social Security number on the return you file. This is so we know who you are and can process your return and papers. If you fail to provide all or part of the requested informa-

tion, then exemptions, exclusions, credits, deductions or adjustments may be disallowed and you may owe more tax. In addition, the law provides penalties for failing to supply information required by law or regulations.

You may look at any records held by the Revenue Administration Division which contain personal information about you. You may inspect such records, and you have certain rights to amend or correct them.

As authorized by law, information furnished to the Revenue Administration Division may be given to the United States Internal Revenue Service, a proper official of any state that exchanges tax information with Maryland and to an officer of this State having a right to the information in that officer's official capacity. The information may be obtained in accordance with a proper legislative or judicial order.

2009 MARYLAND TAX TABLE

INSTRUCTIONS:

1. Find the income range that applies to the amount you reported on line 1 of Form 505NR.
2. Find the Maryland tax corresponding to your income range.
3. Enter the tax amount on line 2 of Form 505NR.
4. This table does not include the local income tax, or Special Nonresident Tax.
5. If your taxable income is \$50,000 or more, use the Maryland Tax Computation Worksheet Schedules at the end of the tax table.

If your income from line 1 of Form 505NR is ...		Your MD tax is ...	If your income from line 1 of Form 505NR is ...		Your MD tax is ...	If your income from line 1 of Form 505NR is ...		Your MD tax is ...	If your income from line 1 of Form 505NR is ...		Your MD tax is ...	If your income from line 1 of Form 505NR is ...		Your MD tax is ...	If your income from line 1 of Form 505NR is ...		Your MD tax is ...
At least	But less than		At least	But less than		At least	But less than		At least	But less than		At least	But less than		At least	But less than	
\$ 0	\$ 50	\$ 0	3,000			6,000			9,000			12,000			15,000		
50	75	1	3,000	3,050	91	6,000	6,050	234	9,000	9,050	376	12,000	12,050	519	15,000	15,050	661
75	100	2	3,050	3,100	94	6,050	6,100	236	9,050	9,100	379	12,050	12,100	521	15,050	15,100	664
100	150	3	3,100	3,150	96	6,100	6,150	238	9,100	9,150	381	12,100	12,150	523	15,100	15,150	666
150	200	4	3,150	3,200	98	6,150	6,200	241	9,150	9,200	383	12,150	12,200	526	15,150	15,200	668
200	250	5	3,200	3,250	101	6,200	6,250	243	9,200	9,250	386	12,200	12,250	528	15,200	15,250	671
250	300	6	3,250	3,300	103	6,250	6,300	246	9,250	9,300	388	12,250	12,300	531	15,250	15,300	673
300	350	7	3,300	3,350	105	6,300	6,350	248	9,300	9,350	390	12,300	12,350	533	15,300	15,350	675
350	400	8	3,350	3,400	108	6,350	6,400	250	9,350	9,400	393	12,350	12,400	535	15,350	15,400	678
400	450	9	3,400	3,450	110	6,400	6,450	253	9,400	9,450	395	12,400	12,450	538	15,400	15,450	680
450	500	10	3,450	3,500	113	6,450	6,500	255	9,450	9,500	398	12,450	12,500	540	15,450	15,500	683
500	550	11	3,500	3,550	115	6,500	6,550	257	9,500	9,550	400	12,500	12,550	542	15,500	15,550	685
550	600	12	3,550	3,600	117	6,550	6,600	260	9,550	9,600	402	12,550	12,600	545	15,550	15,600	687
600	650	13	3,600	3,650	120	6,600	6,650	262	9,600	9,650	405	12,600	12,650	547	15,600	15,650	690
650	700	14	3,650	3,700	122	6,650	6,700	265	9,650	9,700	407	12,650	12,700	550	15,650	15,700	692
700	750	15	3,700	3,750	124	6,700	6,750	267	9,700	9,750	409	12,700	12,750	552	15,700	15,750	694
750	800	16	3,750	3,800	127	6,750	6,800	269	9,750	9,800	412	12,750	12,800	554	15,750	15,800	697
800	850	17	3,800	3,850	129	6,800	6,850	272	9,800	9,850	414	12,800	12,850	557	15,800	15,850	699
850	900	18	3,850	3,900	132	6,850	6,900	274	9,850	9,900	417	12,850	12,900	559	15,850	15,900	702
900	950	19	3,900	3,950	134	6,900	6,950	276	9,900	9,950	419	12,900	12,950	561	15,900	15,950	704
950	1,000	20	3,950	4,000	136	6,950	7,000	279	9,950	10,000	421	12,950	13,000	564	15,950	16,000	706
1,000			4,000			7,000			10,000			13,000			16,000		
1,000	1,050	21	4,000	4,050	139	7,000	7,050	281	10,000	10,050	424	13,000	13,050	566	16,000	16,050	709
1,050	1,100	22	4,050	4,100	141	7,050	7,100	284	10,050	10,100	426	13,050	13,100	569	16,050	16,100	711
1,100	1,150	24	4,100	4,150	143	7,100	7,150	286	10,100	10,150	428	13,100	13,150	571	16,100	16,150	713
1,150	1,200	25	4,150	4,200	146	7,150	7,200	288	10,150	10,200	431	13,150	13,200	573	16,150	16,200	716
1,200	1,250	27	4,200	4,250	148	7,200	7,250	291	10,200	10,250	433	13,200	13,250	576	16,200	16,250	718
1,250	1,300	28	4,250	4,300	151	7,250	7,300	293	10,250	10,300	436	13,250	13,300	578	16,250	16,300	721
1,300	1,350	30	4,300	4,350	153	7,300	7,350	295	10,300	10,350	438	13,300	13,350	580	16,300	16,350	723
1,350	1,400	31	4,350	4,400	155	7,350	7,400	298	10,350	10,400	440	13,350	13,400	583	16,350	16,400	725
1,400	1,450	33	4,400	4,450	158	7,400	7,450	300	10,400	10,450	443	13,400	13,450	585	16,400	16,450	728
1,450	1,500	34	4,450	4,500	160	7,450	7,500	303	10,450	10,500	445	13,450	13,500	588	16,450	16,500	730
1,500	1,550	36	4,500	4,550	162	7,500	7,550	305	10,500	10,550	447	13,500	13,550	590	16,500	16,550	732
1,550	1,600	37	4,550	4,600	165	7,550	7,600	307	10,550	10,600	450	13,550	13,600	592	16,550	16,600	735
1,600	1,650	39	4,600	4,650	167	7,600	7,650	310	10,600	10,650	452	13,600	13,650	595	16,600	16,650	737
1,650	1,700	40	4,650	4,700	170	7,650	7,700	312	10,650	10,700	455	13,650	13,700	597	16,650	16,700	740
1,700	1,750	42	4,700	4,750	172	7,700	7,750	314	10,700	10,750	457	13,700	13,750	599	16,700	16,750	742
1,750	1,800	43	4,750	4,800	174	7,750	7,800	317	10,750	10,800	459	13,750	13,800	602	16,750	16,800	744
1,800	1,850	45	4,800	4,850	177	7,800	7,850	319	10,800	10,850	462	13,800	13,850	604	16,800	16,850	747
1,850	1,900	46	4,850	4,900	179	7,850	7,900	322	10,850	10,900	464	13,850	13,900	607	16,850	16,900	749
1,900	1,950	48	4,900	4,950	181	7,900	7,950	324	10,900	10,950	466	13,900	13,950	609	16,900	16,950	751
1,950	2,000	49	4,950	5,000	184	7,950	8,000	326	10,950	11,000	469	13,950	14,000	611	16,950	17,000	754
2,000			5,000			8,000			11,000			14,000			17,000		
2,000	2,050	51	5,000	5,050	186	8,000	8,050	329	11,000	11,050	471	14,000	14,050	614	17,000	17,050	756
2,050	2,100	53	5,050	5,100	189	8,050	8,100	331	11,050	11,100	474	14,050	14,100	616	17,050	17,100	759
2,100	2,150	55	5,100	5,150	191	8,100	8,150	333	11,100	11,150	476	14,100	14,150	618	17,100	17,150	761
2,150	2,200	57	5,150	5,200	193	8,150	8,200	336	11,150	11,200	478	14,150	14,200	621	17,150	17,200	763
2,200	2,250	59	5,200	5,250	196	8,200	8,250	338	11,200	11,250	481	14,200	14,250	623	17,200	17,250	766
2,250	2,300	61	5,250	5,300	198	8,250	8,300	341	11,250	11,300	483	14,250	14,300	626	17,250	17,300	768
2,300	2,350	63	5,300	5,350	200	8,300	8,350	343	11,300	11,350	485	14,300	14,350	628	17,300	17,350	770
2,350	2,400	65	5,350	5,400	203	8,350	8,400	345	11,350	11,400	488	14,350	14,400	630	17,350	17,400	773
2,400	2,450	67	5,400	5,450	205	8,400	8,450	348	11,400	11,450	490	14,400	14,450	633	17,400	17,450	775
2,450	2,500	69	5,450	5,500	208	8,450	8,500	350	11,450	11,500	493	14,450	14,500	635	17,450	17,500	778
2,500	2,550	71	5,500	5,550	210	8,500	8,550	352	11,500	11,550	495	14,500	14,550	637	17,500	17,550	780
2,550	2,600	73	5,550	5,600	212	8,550	8,600	355	11,550	11,600	497	14,550	14,600	640	17,550	17,600	782
2,600	2,650	75	5,600	5,650	215	8,600	8,650	357	11,600	11,650	500	14,600	14,650	642	17,600	17,650	785
2,650	2,700	77	5,650	5,700	217	8,650	8,700	360	11,650	11,700	502	14,650	14,700	645	17,650	17,700	787
2,700	2,750	79	5,700	5,750	219	8,700	8,750	362	11,700	11,750	504	14,700	14,750	647	17,700	17,750	789
2,750	2,800	81	5,750	5,800	222	8,750	8,800	364	11,750	11,800	507	14,750	14,800	649	17,750	17,800	792
2,800	2,850	83	5,800	5,850	224	8,800	8,850	367	11,800	11,850	509	14,800	14,850	652	17,800	17,850	794
2,850	2,900	85	5,850	5,900	227	8,850	8										

2009 MARYLAND TAX TABLE

If your income from line 1 of Form 505NR is ...		Your MD tax is ...	If your income from line 1 of Form 505NR is ...		Your MD tax is ...	If your income from line 1 of Form 505NR is ...		Your MD tax is ...	If your income from line 1 of Form 505NR is ...		Your MD tax is ...	If your income from line 1 of Form 505NR is ...		Your MD tax is ...	If your income from line 1 of Form 505NR is ...		Your MD tax is ...
At least	But less than		At least	But less than		At least	But less than		At least	But less than		At least	But less than		At least	But less than	
18,000			21,000			24,000			27,000			30,000			33,000		
18,000	18,050	804	21,000	21,050	946	24,000	24,050	1,089	27,000	27,050	1,231	30,000	30,050	1,374	33,000	33,050	1,516
18,050	18,100	806	22,050	21,100	949	24,050	24,100	1,091	27,050	27,100	1,234	30,050	30,100	1,376	33,050	33,100	1,519
18,100	18,150	808	22,100	22,150	951	24,100	24,150	1,093	27,100	27,150	1,236	30,100	30,150	1,378	33,100	33,150	1,521
18,150	18,200	811	22,150	22,200	953	24,150	24,200	1,096	27,150	27,200	1,238	30,150	30,200	1,381	33,150	33,200	1,523
18,200	18,250	813	21,200	21,250	956	24,200	24,250	1,098	27,200	27,250	1,241	30,200	30,250	1,383	33,200	33,250	1,526
18,250	18,300	816	21,250	21,300	958	24,250	24,300	1,101	27,250	27,300	1,243	30,250	30,300	1,386	33,250	33,300	1,528
18,300	18,350	818	21,300	21,350	960	24,300	24,350	1,103	27,300	27,350	1,245	30,300	30,350	1,388	33,300	33,350	1,530
18,350	18,400	820	21,350	21,400	963	24,350	24,400	1,105	27,350	27,400	1,248	30,350	30,400	1,390	33,350	33,400	1,533
18,400	18,450	823	21,400	21,450	965	24,400	24,450	1,108	27,400	27,450	1,250	30,400	30,450	1,393	33,400	33,450	1,535
18,450	18,500	825	21,450	21,500	968	24,450	24,500	1,110	27,450	27,500	1,253	30,450	30,500	1,395	33,450	33,500	1,538
18,500	18,550	827	21,500	21,550	970	24,500	24,550	1,112	27,500	27,550	1,255	30,500	30,550	1,397	33,500	33,550	1,540
18,550	18,600	830	21,550	21,600	972	24,550	24,600	1,115	27,550	27,600	1,257	30,550	30,600	1,400	33,550	33,600	1,542
18,600	18,650	832	21,600	21,650	975	24,600	24,650	1,117	27,600	27,650	1,260	30,600	30,650	1,402	33,600	33,650	1,545
18,650	18,700	835	21,650	21,700	977	24,650	24,700	1,120	27,650	27,700	1,262	30,650	30,700	1,405	33,650	33,700	1,547
18,700	18,750	837	21,700	21,750	979	24,700	24,750	1,122	27,700	27,750	1,264	30,700	30,750	1,407	33,700	33,750	1,549
18,750	18,800	839	21,750	21,800	982	24,750	24,800	1,124	27,750	27,800	1,267	30,750	30,800	1,409	33,750	33,800	1,552
18,800	18,850	842	21,800	21,850	984	24,800	24,850	1,127	27,800	27,850	1,269	30,800	30,850	1,412	33,800	33,850	1,554
18,850	18,900	844	21,850	21,900	987	24,850	24,900	1,129	27,850	27,900	1,272	30,850	30,900	1,414	33,850	33,900	1,557
18,900	18,950	846	21,900	21,950	989	24,900	24,950	1,131	27,900	27,950	1,274	30,900	30,950	1,416	33,900	33,950	1,559
18,950	19,000	849	21,950	22,000	991	24,950	25,000	1,134	27,950	28,000	1,276	30,950	31,000	1,419	33,950	34,000	1,561
19,000			22,000			25,000			28,000			31,000			34,000		
19,000	19,050	851	22,000	22,050	994	25,000	25,050	1,136	28,000	28,050	1,279	31,000	31,050	1,421	34,000	34,050	1,564
19,050	19,100	854	22,050	22,100	996	25,050	25,100	1,139	28,050	28,100	1,281	31,050	31,100	1,424	34,050	34,100	1,566
19,100	19,150	856	22,100	22,150	998	25,100	25,150	1,141	28,100	28,150	1,283	31,100	31,150	1,426	34,100	34,150	1,568
19,150	19,200	858	22,150	22,200	1,001	25,150	25,200	1,143	28,150	28,200	1,286	31,150	31,200	1,428	34,150	34,200	1,571
19,200	19,250	861	22,200	22,250	1,003	25,200	25,250	1,146	28,200	28,250	1,288	31,200	31,250	1,431	34,200	34,250	1,573
19,250	19,300	863	22,250	22,300	1,006	25,250	25,300	1,148	28,250	28,300	1,291	31,250	31,300	1,433	34,250	34,300	1,576
19,300	19,350	865	22,300	22,350	1,008	25,300	25,350	1,150	28,300	28,350	1,293	31,300	31,350	1,435	34,300	34,350	1,578
19,350	19,400	868	22,350	22,400	1,010	25,350	25,400	1,153	28,350	28,400	1,295	31,350	31,400	1,438	34,350	34,400	1,580
19,400	19,450	870	22,400	22,450	1,013	25,400	25,450	1,155	28,400	28,450	1,298	31,400	31,450	1,440	34,400	34,450	1,583
19,450	19,500	873	22,450	22,500	1,015	25,450	25,500	1,158	28,450	28,500	1,300	31,450	31,500	1,443	34,450	34,500	1,585
19,500	19,550	875	22,500	22,550	1,017	25,500	25,550	1,160	28,500	28,550	1,302	31,500	31,550	1,445	34,500	34,550	1,587
19,550	19,600	877	22,550	22,600	1,020	25,550	25,600	1,162	28,550	28,600	1,305	31,550	31,600	1,447	34,550	34,600	1,590
19,600	19,650	880	22,600	22,650	1,022	25,600	25,650	1,165	28,600	28,650	1,307	31,600	31,650	1,450	34,600	34,650	1,592
19,650	19,700	882	22,650	22,700	1,025	25,650	25,700	1,167	28,650	28,700	1,310	31,650	31,700	1,452	34,650	34,700	1,595
19,700	19,750	884	22,700	22,750	1,027	25,700	25,750	1,169	28,700	28,750	1,312	31,700	31,750	1,454	34,700	34,750	1,597
19,750	19,800	887	22,750	22,800	1,029	25,750	25,800	1,172	28,750	28,800	1,314	31,750	31,800	1,457	34,750	34,800	1,599
19,800	19,850	889	22,800	22,850	1,032	25,800	25,850	1,174	28,800	28,850	1,317	31,800	31,850	1,459	34,800	34,850	1,602
19,850	19,900	892	22,850	22,900	1,034	25,850	25,900	1,177	28,850	28,900	1,319	31,850	31,900	1,462	34,850	34,900	1,604
19,900	19,950	894	22,900	22,950	1,036	25,900	25,950	1,179	28,900	28,950	1,321	31,900	31,950	1,464	34,900	34,950	1,606
19,950	20,000	896	22,950	23,000	1,039	25,950	26,000	1,181	28,950	29,000	1,324	31,950	32,000	1,466	34,950	35,000	1,609
20,000			23,000			26,000			29,000			32,000			35,000		
20,000	20,050	899	23,000	23,050	1,041	26,000	26,050	1,184	29,000	29,050	1,326	32,000	32,050	1,469	35,000	35,050	1,611
20,050	20,100	901	23,050	23,100	1,044	26,050	26,100	1,186	29,050	29,100	1,329	32,050	32,100	1,471	35,050	35,100	1,614
20,100	20,150	903	23,100	23,150	1,046	26,100	26,150	1,188	29,100	29,150	1,331	32,100	32,150	1,473	35,100	35,150	1,616
20,150	20,200	906	23,150	23,200	1,048	26,150	26,200	1,191	29,150	29,200	1,333	32,150	32,200	1,476	35,150	35,200	1,618
20,200	20,250	908	23,200	23,250	1,051	26,200	26,250	1,193	29,200	29,250	1,336	32,200	32,250	1,478	35,200	35,250	1,621
20,250	20,300	911	23,250	23,300	1,053	26,250	26,300	1,196	29,250	29,300	1,338	32,250	32,300	1,481	35,250	35,300	1,623
20,300	20,350	913	23,300	23,350	1,055	26,300	26,350	1,198	29,300	29,350	1,340	32,300	32,350	1,483	35,300	35,350	1,625
20,350	20,400	915	23,350	23,400	1,058	26,350	26,400	1,200	29,350	29,400	1,343	32,350	32,400	1,485	35,350	35,400	1,628
20,400	20,450	918	23,400	23,450	1,060	26,400	26,450	1,203	29,400	29,450	1,345	32,400	32,450	1,488	35,400	35,450	1,630
20,450	20,500	920	23,450	23,500	1,063	26,450	26,500	1,205	29,450	29,500	1,348	32,450	32,500	1,490	35,450	35,500	1,633
20,500	20,550	922	23,500	23,550	1,065	26,500	26,550	1,207	29,500	29,550	1,350	32,500	32,550	1,492	35,500	35,550	1,635
20,550	20,600	925	23,550	23,600	1,067	26,550	26,600	1,210	29,550	29,600	1,352	32,550	32,600	1,495	35,550	35,600	1,637
20,600	20,650	927	23,600	23,650	1,070	26,600	26,650	1,212	29,600	29,650	1,355	32,600	32,650	1,497	35,600	35,650	1,640
20,650	20,700	930	23,650	23,700	1,072	26,650	26,700	1,215	29,650	29,700	1,357	32,650	32,700	1,500	35,650	35,700	1,642
20,700	20,750	932	23,700	23,750	1,074	26,700	26,750	1,217	29,700	29,750	1,359	32,700	32,750	1,502	35,700	35,750	1,644
20,																	

2009 MARYLAND TAX TABLE

If your income from line 1 of Form 505NR is ...		Your MD tax is ...	If your income from line 1 of Form 505NR is ...		Your MD tax is ...	If your income from line 1 of Form 505NR is ...		Your MD tax is ...	If your income from line 1 of Form 505NR is ...		Your MD tax is ...	If your income from line 1 of Form 505NR is ...		Your MD tax is ...
At least	But less than		At least	But less than		At least	But less than		At least	But less than		At least	But less than	
36,000			39,000			42,000			45,000			48,000		
36,000	36,050	1,659	39,000	39,050	1,801	42,000	42,050	1,944	45,000	45,050	2,086	48,000	48,050	2,229
36,050	36,100	1,661	39,050	39,100	1,804	42,050	42,100	1,946	45,050	45,100	2,089	48,050	48,100	2,231
36,100	36,150	1,663	39,100	39,150	1,806	42,100	42,150	1,948	45,100	45,150	2,091	48,100	48,150	2,233
36,150	36,200	1,666	39,150	39,200	1,808	42,150	42,200	1,951	45,150	45,200	2,093	48,150	48,200	2,236
36,200	36,250	1,668	39,200	39,250	1,811	42,200	42,250	1,953	45,200	45,250	2,096	48,200	48,250	2,238
36,250	36,300	1,671	39,250	39,300	1,813	42,250	42,300	1,956	45,250	45,300	2,098	48,250	48,300	2,241
36,300	36,350	1,673	39,300	39,350	1,815	42,300	42,350	1,958	45,300	45,350	2,100	48,300	48,350	2,243
36,350	36,400	1,675	39,350	39,400	1,818	42,350	42,400	1,960	45,350	45,400	2,103	48,350	48,400	2,245
36,400	36,450	1,678	39,400	39,450	1,820	42,400	42,450	1,963	45,400	45,450	2,105	48,400	48,450	2,248
36,450	36,500	1,680	39,450	39,500	1,823	42,450	42,500	1,965	45,450	45,500	2,108	48,450	48,500	2,250
36,500	36,550	1,682	39,500	39,550	1,825	42,500	42,550	1,967	45,500	45,550	2,110	48,500	48,550	2,252
36,550	36,600	1,685	39,550	39,600	1,827	42,550	42,600	1,970	45,550	45,600	2,112	48,550	48,600	2,255
36,600	36,650	1,687	39,600	39,650	1,830	42,600	42,650	1,972	45,600	45,650	2,115	48,600	48,650	2,257
36,650	36,700	1,690	39,650	39,700	1,832	42,650	42,700	1,975	45,650	45,700	2,117	48,650	48,700	2,260
36,700	36,750	1,692	39,700	39,750	1,834	42,700	42,750	1,977	45,700	45,750	2,119	48,700	48,750	2,262
36,750	36,800	1,694	39,750	39,800	1,837	42,750	42,800	1,979	45,750	45,800	2,122	48,750	48,800	2,264
36,800	36,850	1,697	39,800	39,850	1,839	42,800	42,850	1,982	45,800	45,850	2,124	48,800	48,850	2,267
36,850	36,900	1,699	39,850	39,900	1,842	42,850	42,900	1,984	45,850	45,900	2,127	48,850	48,900	2,269
36,900	36,950	1,701	39,900	39,950	1,844	42,900	42,950	1,986	45,900	45,950	2,129	48,900	48,950	2,271
36,950	37,000	1,704	39,950	40,000	1,846	42,950	43,000	1,989	45,950	46,000	2,131	48,950	49,000	2,274
37,000			40,000			43,000			46,000			49,000		
37,000	37,050	1,706	40,000	40,050	1,849	43,000	43,050	1,991	46,000	46,050	2,134	49,000	49,050	2,276
37,050	37,100	1,709	40,050	40,100	1,851	43,050	43,100	1,994	46,050	46,100	2,136	49,050	49,100	2,279
37,100	37,150	1,711	40,100	40,150	1,853	43,100	43,150	1,996	46,100	46,150	2,138	49,100	49,150	2,281
37,150	37,200	1,713	40,150	40,200	1,856	43,150	43,200	1,998	46,150	46,200	2,141	49,150	49,200	2,283
37,200	37,250	1,716	40,200	40,250	1,858	43,200	43,250	2,001	46,200	46,250	2,143	49,200	49,250	2,286
37,250	37,300	1,718	40,250	40,300	1,861	43,250	43,300	2,003	46,250	46,300	2,146	49,250	49,300	2,288
37,300	37,350	1,720	40,300	40,350	1,863	43,300	43,350	2,005	46,300	46,350	2,148	49,300	49,350	2,290
37,350	37,400	1,723	40,350	40,400	1,865	43,350	43,400	2,008	46,350	46,400	2,150	49,350	49,400	2,293
37,400	37,450	1,725	40,400	40,450	1,868	43,400	43,450	2,010	46,400	46,450	2,153	49,400	49,450	2,295
37,450	37,500	1,728	40,450	40,500	1,870	43,450	43,500	2,013	46,450	46,500	2,155	49,450	49,500	2,298
37,500	37,550	1,730	40,500	40,550	1,872	43,500	43,550	2,015	46,500	46,550	2,157	49,500	49,550	2,300
37,550	37,600	1,732	40,550	40,600	1,875	43,550	43,600	2,017	46,550	46,600	2,160	49,550	49,600	2,302
37,600	37,650	1,735	40,600	40,650	1,877	43,600	43,650	2,020	46,600	46,650	2,162	49,600	49,650	2,305
37,650	37,700	1,737	40,650	40,700	1,880	43,650	43,700	2,022	46,650	46,700	2,165	49,650	49,700	2,307
37,700	37,750	1,739	40,700	40,750	1,882	43,700	43,750	2,024	46,700	46,750	2,167	49,700	49,750	2,309
37,750	37,800	1,742	40,750	40,800	1,884	43,750	43,800	2,027	46,750	46,800	2,169	49,750	49,800	2,312
37,800	37,850	1,744	40,800	40,850	1,887	43,800	43,850	2,029	46,800	46,850	2,172	49,800	49,850	2,314
37,850	37,900	1,747	40,850	40,900	1,889	43,850	43,900	2,032	46,850	46,900	2,174	49,850	49,900	2,317
37,900	37,950	1,749	40,900	40,950	1,891	43,900	43,950	2,034	46,900	46,950	2,176	49,900	49,950	2,319
37,950	38,000	1,751	40,950	41,000	1,894	43,950	44,000	2,036	46,950	47,000	2,179	49,950	50,000	2,321
38,000			41,000			44,000			47,000					
38,000	38,050	1,754	41,000	41,050	1,896	44,000	44,050	2,039	47,000	47,050	2,181			
38,050	38,100	1,756	41,050	41,100	1,899	44,050	44,100	2,041	47,050	47,100	2,184			
38,100	38,150	1,758	41,100	41,150	1,901	44,100	44,150	2,043	47,100	47,150	2,186			
38,150	38,200	1,761	41,150	41,200	1,903	44,150	44,200	2,046	47,150	47,200	2,188			
38,200	38,250	1,763	41,200	41,250	1,906	44,200	44,250	2,048	47,200	47,250	2,191			
38,250	38,300	1,766	41,250	41,300	1,908	44,250	44,300	2,051	47,250	47,300	2,193			
38,300	38,350	1,768	41,300	41,350	1,910	44,300	44,350	2,053	47,300	47,350	2,195			
38,350	38,400	1,770	41,350	41,400	1,913	44,350	44,400	2,055	47,350	47,400	2,198			
38,400	38,450	1,773	41,400	41,450	1,915	44,400	44,450	2,058	47,400	47,450	2,200			
38,450	38,500	1,775	41,450	41,500	1,918	44,450	44,500	2,060	47,450	47,500	2,203			
38,500	38,550	1,777	41,500	41,550	1,920	44,500	44,550	2,062	47,500	47,550	2,205			
38,550	38,600	1,780	41,550	41,600	1,922	44,550	44,600	2,065	47,550	47,600	2,207			
38,600	38,650	1,782	41,600	41,650	1,925	44,600	44,650	2,067	47,600	47,650	2,210			
38,650	38,700	1,785	41,650	41,700	1,927	44,650	44,700	2,070	47,650	47,700	2,212			
38,700	38,750	1,787	41,700	41,750	1,929	44,700	44,750	2,072	47,700	47,750	2,214			
38,750	38,800	1,789	41,750	41,800	1,932	44,750	44,800	2,074	47,750	47,800	2,217			
38,800	38,850	1,792	41,800	41,850	1,934	44,800	44,850	2,077	47,800	47,850	2,219			
38,850	38,900	1,794	41,850	41,900	1,937	44,850	44,900	2,079	47,850	47,900	2,222			
38,900	38,950	1,796	41,900	41,950	1,939	44,900	44,950	2,081	47,900	47,950	2,224			
38,950	39,000	1,799	41,950	42,000	1,941	44,950	45,000	2,084	47,950	48,000	2,226			

**Use the appropriate Maryland tax computation worksheet schedule
below if your taxable net income is \$50,000 or more.**

Tax Rate Schedule I – Use if your filing status is Single, Married Filing Separately, or Dependent Taxpayer. Use the one row in which your taxable net income appears.

Taxable Net Income	(a)	(b)	(c)	(d)	(e)	(f)	MARYLAND TAX
If Line 1 of Form 505NR is:	Enter the amount from Line 1 of Form 505NR	Subtraction Amount	Subtract Column (b) from (a) and enter here	Multiplication Amount	Multiply (c) by (d), enter here	Addition Amount	Add (e) to (f). Enter result here and on Line 2 of Form 505NR
At Least \$50,000 but not over \$150,000	\$	\$ 3,000.00	\$	x .0475	\$	\$ 90.00	\$
Over \$150,000 but not over \$300,000	\$	\$ 150,000.00	\$	x .0500	\$	\$ 7,072.50	\$
Over \$300,000 but not over \$500,000	\$	\$ 300,000.00	\$	x .0525	\$	\$ 14,572.50	\$
Over \$500,000 but not over \$1,000,000	\$	\$ 500,000.00	\$	x .0550	\$	\$ 25,072.50	\$
Over \$1,000,000	\$	\$ 1,000,000.00	\$	x .0625	\$	\$ 52,572.50	\$

Tax Rate Schedule II – Use if your filing status is Married Filing Joint, Head of Household, or Qualifying Widow(er) with Dependent Child. Use the one row in which your taxable net income appears

Taxable Net Income	(a)	(b)	(c)	(d)	(e)	(f)	MARYLAND TAX
If Line 1 of Form 505NR is:	Enter the amount from Line 1 of Form 505NR	Subtraction Amount	Subtract Column (b) from (a) and enter here	Multiplication Amount	Multiply (c) by (d), enter here	Addition Amount	Add (e) to (f). Enter result here and on Line 2 of Form 505NR
At Least \$50,000 but not over \$200,000	\$	\$ 3,000.00	\$	x .0475	\$	\$ 90.00	\$
Over \$200,000 but not over \$350,000	\$	\$ 200,000.00	\$	x .0500	\$	\$ 9,447.50	\$
Over \$350,000 but not over \$500,000	\$	\$ 350,000.00	\$	x .0525	\$	\$ 16,947.50	\$
Over \$500,000 but not over \$1,000,000	\$	\$ 500,000.00	\$	x .0550	\$	\$ 24,822.50	\$
Over \$1,000,000	\$	\$ 1,000,000.00	\$	x .0625	\$	\$ 52,322.50	\$



Recovery focused.
Community minded.



Check Line 39 on your Maryland State Tax Form for the investment of a lifetime!

Countless acres of wetlands restored. Thousands of trees planted. Dozens of endangered animals and plants protected. **Invest \$1 or \$1,000 and keep the Bay healthy for your lifetime and beyond.**

It's this easy:

1. Enter the amount you wish to donate on line 39*
2. That amount will be deducted from your refund or added to your tax payment.
3. The donation is tax deductible in the following year.

Donations are split evenly between the Chesapeake Bay Trust and the Wildlife and Heritage Division of the Department of Natural Resources. For more information, call the Chesapeake Bay Trust at 410-974-2941.



You can make a contribution...

...on line 40 to the Maryland Fair Campaign Financing Fund. Your contribution helps to provide a funding alternative to large private contributions in elections for governor/lieutenant governor when candidates accept spending limit.

- Enter the amount you wish to donate on Line 40 of your Maryland income tax form.
- Donate up to \$500.
- The amount will be deducted from your refund or added to your tax payment.

www.elections.state.md.us

Maryland Cancer Fund

Use Line 41 and join the fight against cancer in Maryland.

Contributions to the Maryland Cancer Fund can support cancer:

- Prevention
- Screening and Education
- Treatment
- Research

It's easy:

1. Enter the amount you wish to donate on Line 41.
2. That amount will be deducted from your refund or will be added to your tax payment.

For more information,
Call the Maryland Department of Health and Mental Hygiene at
1-800-477-9774



www.mdcancerfund.org

TAX HELP

Free phone assistance 8:00 a.m. - 5:00 p.m.
From February 1 - April 16, 2010
Monday – Friday, 8:00 a.m. – 8:00 p.m. Eastern time
Central Maryland..... 410-260-7980
Elsewhere..... 1-800-MDTAXES
..... (1-800-638-2937)
E-mail..... taxhelp@comp.state.md.us

REFUND INFORMATION

Central Maryland..... 410-260-7701
Elsewhere..... 1-800-218-8160

FORMS 24-HOUR SERVICE

Tax forms, instructions, publications and e-mail access to taxpayer assistance
Internet..... www.marylandtaxes.com
Forms, brochures and other information.
Phone 410-260-7951

SPECIAL ASSISTANCE

If you plan to visit one of our offices and need accommodation for a disability, please contact us before your visit. Hearing impaired individuals may call:
Baltimore Metro (TTY)..... 410-260-7157
..... 410-767-1967
Wheaton (TTY) 301-949-6032
Maryland Relay Service (MRS) 711
Large format tax forms..... 410-260-7951

FILE ELECTRONICALLY

Free iFile for Form 505 and 502 visit
www.marylandtaxes.com.
From your PC - You can file electronically from your personal computer. For more details, visit
www.marylandtaxes.com.
From your Tax Preparer - Electronic filing is also available from many commercial tax preparers. Just ask!

EXTRA HOURS OF TAX ASSISTANCE

Free in-person state tax help is available at our offices Monday through Friday, 8:00 a.m. - 5:00 p.m. We will also offer service:
Monday, February 15, 2010, 8:00 a.m. - 5:00 p.m.
Saturday, April 10, 2010, 9:00 a.m. - 1:00 p.m.
Thursday, April 15, 2010, 8:00 a.m. - 7:00 p.m.
See www.marylandtaxes.com for more information.

DUE DATE

Thursday, April 15, 2010 8:00 a.m. - 7:00 p.m.

PERSONAL SERVICE

Free, in-person tax assistance is provided at the taxpayer service offices listed below,
Monday – Friday, from 8:00 a.m. – 5:00 p.m.
Please bring a completed copy of your federal return and all W-2 statements.

Annapolis

Revenue Administration Center
110 Carroll St., 1st Floor
Annapolis, MD 21411 410-260-7980

Baltimore

State Office Building
301 W. Preston St., Rm. 206
Baltimore, MD 21201-2384 410-767-1995

Cumberland

Garrett Co. Residents
112 Baltimore St., 2nd Fl..... 301-334-8880
Cumberland, MD 21502-2302..... Allegany Co. Residents

Elkton

301-777-2165
Upper Chesapeake Corporate Center
103 Chesapeake Blvd., Suite D
Elkton, MD 21921-6313 410-996-0580

Frederick

Courthouse/Multiservice Center, Rm. 2110
100 West Patrick Street
Frederick, MD 21701-5646 301-600-1982

Hagerstown

Professional Arts Building
1 South Potomac Street
Hagerstown, MD 21740-5512 301-791-4776

Landover

Treetops Building
8181 Professional Pl., Suite 101
Landover, MD 20785-2226 301-459-9195

Salisbury

State Multiservice Center
201 Baptist St., Ste. 2248
Salisbury, MD 21801-4961 410-713-3660

Towson

Hampton Plaza
300 East Joppa Rd., Ste. PL 1-A
Towson, MD 21286 410-321-2306

Upper Marlboro

Prince George's County Courthouse
14735 Main St., Rm. 083B
Upper Marlboro, MD 20772-9978 301-952-2810

Waldorf

1036 Nicholas Dr., Suite 202 301-645-2226
Waldorf, MD 20603 301-843-0977

Wheaton

Wheaton Park Office Complex
11510 Georgia Ave., Ste. 190
Wheaton, MD 20902-1958 301-949-6030

Using a Private Delivery Service, instead of US Mail:
If you are not using the US Postal Service, but are using a private delivery service (such as: FedEx, or UPS) use the following address:

Comptroller of Maryland
Revenue Administration Division
80 Calvert Street
Annapolis, MD 21401