

WHO MAY USE THIS FORM?

You may use this short form (Form 503) if you answer "No" to ALL of these questions:

- | YES | NO | | YES | NO | |
|-----------------------------|--------------------------|--|------------------------------|--------------------------|--|
| 1. <input type="checkbox"/> | <input type="checkbox"/> | Did you have any business income (that is, did you file Form 1040, Schedule C)? | 6. <input type="checkbox"/> | <input type="checkbox"/> | Are you claiming a tax credit on Maryland Form 500CR or 502CR? |
| 2. <input type="checkbox"/> | <input type="checkbox"/> | Did your income include any losses? | 7. <input type="checkbox"/> | <input type="checkbox"/> | Were you a nonresident of Maryland? |
| 3. <input type="checkbox"/> | <input type="checkbox"/> | Did you have any adjustments to income on federal Form 1040 or 1040A? | 8. <input type="checkbox"/> | <input type="checkbox"/> | Were you a part-year resident of Maryland? |
| 4. <input type="checkbox"/> | <input type="checkbox"/> | Will you have any Additions to Income or Subtractions from Income on your Maryland return? If you are eligible for a subtraction, such as the pension exclusion, it will be to your benefit to use Form 502. | 9. <input type="checkbox"/> | <input type="checkbox"/> | Does your return cover less than a 12 month period? |
| 5. <input type="checkbox"/> | <input type="checkbox"/> | Do you want to itemize your deductions? | 10. <input type="checkbox"/> | <input type="checkbox"/> | Were you a fiscal year taxpayer? |

If you answered "YES" to any of these questions you may not use this form. Go to Instruction 3 in the instruction booklet.

INSTRUCTIONS FOR FORM 503

- A. Be sure that you are required to file a Maryland tax return. See Instruction 1 in the instruction booklet.
- B. Be sure that you can use this form. Use the checklist at the top of this page.
- C. Complete your federal tax return first. You cannot fill out this form until you have the numbers from your federal return.
- D. Attach the mailing label contained in your tax booklet.
DO NOT USE THE LABEL IF:
 - Your name, address, or social security number is wrong, **OR**
 - You and your spouse are filing separate returns and both names are on the label, **OR**
 - You and your spouse are filing a joint return and only one name is on the label.
- E. Fill in the blanks for MARYLAND COUNTY and CITY, TOWN OR TAXING AREA, based on your residence on December 31, 1996.
BALTIMORE CITY RESIDENTS:
 - Leave the MARYLAND COUNTY box blank.
 - Write "Baltimore" in the CITY, TOWN OR TAXING AREA box.**ALL OTHERS:**
 - Write the name of your county in the MARYLAND COUNTY box.
 - If you lived in one of the CITY, TOWN OR SPECIAL TAXING AREAS listed on Page 2, write its name in the CITY, TOWN OR TAXING AREA box.
 - If you did not live in one of the areas listed, leave the CITY, TOWN OR TAXING AREA box blank.
- F. If you use a paid preparer and do not want Maryland forms mailed to you next year, check the appropriate box.
- G. Check the correct filing status. See Instruction 7 in the instruction booklet.
- H. Check the exemptions you qualify for. See Instruction 10 in the instruction booklet.
- I. Complete lines 55-75 following the directions on the form. You may round all numbers to the nearest dollar.
- J. Sign and date your return. Both husband and wife must sign a joint return. Your signature(s) signify that your return, including all attachments, is, to the best of your knowledge and belief, true, correct and complete, under the penalties of perjury. If someone else prepared your return, the preparer must also sign. Complete the telephone number boxes at the bottom of the form.
- K. Be sure to attach wage and tax statements (W-2, MW509 and 1099 forms) if Maryland tax is withheld and enclose your check or money order, if required.
- L. Mail Form 503 by April 15, 1997. Use the envelope that came with your packet. If you don't have that envelope, mail the form to:

Comptroller of the Treasury
Revenue Administration Division
Annapolis, MD 21411-0001