

FORM **505 MARYLAND TAX RETURN 1996**

NONRESIDENT (OR FISCAL YEAR BEGINNING 1996, ENDING 1997) \$



Your first name	Initial	Last name	Social security number
Spouse's first name	Initial	Last name	Social security number

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

ATTACH LABEL

Present address (No. and street or rural rt) _____ City or Town _____ State _____ Zip Code _____

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

- Single (If you can be claimed on another person's tax return, use Filing Status 7)
- Married filing joint return or spouse had no income
- Married filing separately SPOUSE'S SOCIAL SECURITY NUMBER
- Head of household
- Qualifying widow(er) with dependent child
- Dependent taxpayer (Enter 0 in Exemption Box (A)—See Instruction 8)

RESIDENCE INFORMATION—See Instruction 9

Enter your state of legal residence. Were you a resident for the entire year of 1996? Yes No If no, attach explanation.

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

Did you file a Maryland income tax return for 1995? Yes No
If "Yes," was it a Resident or a Nonresident Return? (See Instruction 1.)
Advise dates you resided within Maryland for 1996. If none, enter "NONE."
FROM _____ TO _____

EXEMPTIONS—See Instruction 10

(A) Yourself Spouse Enter No. Checked (A) × \$1,200 \$ _____

Check here if you are: 65 or over Blind Spouse is: 65 or over Blind Enter No. Checked (B) × \$1,000 \$ _____

(C) Dependent Children Enter No. (C) × \$1,200 \$ _____

(D) Other Dependents Regular 65 or over Enter No. (D) × \$1,200 \$ _____

Name(s) _____
Relationship(s) _____

(E) Total Exemptions (Add A, B, C and D) Total Exemption Amount \$ _____

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

INCOME AND ADJUSTMENTS INFORMATION (See Instruction 11)

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

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

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

ADDITIONS TO INCOME (See Instruction 12)

- Non-Maryland loss
- Other (Enter code letter(s) from Instruction 12)
- Total Additions (Add lines 18 and 19)

SUBTRACTIONS FROM INCOME (See Instruction 13)

- Non-Maryland income
- Other (Enter code letter(s) from Instruction 13)
- Total Subtractions (Add lines 21 and 22)

MARYLAND INCOME FACTOR (See Instruction 14)

- Enter your federal adjusted gross income (from line 17, Column 1) Enter on line 51
- Enter total additions to income (from line 20 above) Enter on line 52
- Add lines 24 and 25
- Enter total subtractions from income (from line 23 above) Enter on line 54
- Subtract line 27 from line 26 (This is your Maryland adjusted gross income)
- Maryland income factor. (Divide line 28 by line 24.) (If greater than 1, enter 1)

	Dollars	Cents
18		
19		
20		
21		
22		
23		
24		
25		
26		
27		
28		
29		

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STANDARD DEDUCTION (See Instruction 15) **Complete only if you are using the standard deduction method.**

- 30. Enter your standard deduction from Standard Deduction Worksheet on page 4 of instructions
- 31. Enter your Maryland income factor from line 29
- 32. Total Maryland standard deduction. (Multiply line 30 by line 31.) **Enter on line 56**

	Dollars	Cents
30		
31		
32		

ITEMIZED DEDUCTIONS (See Instruction 16) **Complete only if you are using the itemized deduction method.**

- 33. Total federal itemized deductions (from line 28, federal Schedule A)
- 34. State and local income taxes included in federal Schedule A, line 5
- 35. Net deductions (Subtract line 34 from line 33)
- 36. Maryland income factor from line 29
- 37. Total Maryland itemized deductions (Multiply line 35 by line 36) **Enter on line 56**

33		
34		
35		
36		
37		

EXEMPTION ALLOWANCE COMPUTATION (See Instruction 17)

- 38. Total exemption amount (from EXEMPTIONS area, page 1)
- 39. Enter your Maryland income factor (from line 29)
- 40. Maryland exemption allowance. (Multiply line 38 by line 39) **Enter on line 58**

38		
39		
40		

Continue on line 51. Carefully enter all amounts in the appropriate boxes. Use the tick marks as a guide in separating the digits of your numbers.

- 51. Federal adjusted gross income (from line 24 on the front of this form) ▶
- 52. Additions to income (from line 25 on the front of this form) ▶
- 53. Total (Add lines 51 and 52)
- 54. Subtractions from income (from line 27 on the front of this form) ▶
- 55. Total Maryland adjusted gross income (Subtract line 54 from line 53)

51		
52		
53		
54		
55		

- 56. All taxpayers must complete this line—CHECK ONLY ONE METHOD
STANDARD DEDUCTION METHOD Enter Maryland standard deduction from line 32
ITEMIZED DEDUCTION METHOD Enter Maryland itemized deductions from line 37

56		
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- 57. Net income (Subtract line 56 from line 55)
- 58. Exemption amount (from line 40)
- 59. Taxable net income (Subtract line 58 from line 57) Figure tax on this amount
- 60. Maryland tax (from Tax Table or Computation Worksheet)
- 61. Earned income credit (½ of federal earned income credit) See Instruction 20 ▶
- 62. Adjusted Maryland tax (Subtract line 61 from line 60)
- 63. Contribution to: Chesapeake Bay & Endangered Species Fund Fair Campaign Financing Fund
 63a. ▶ 63b. ▶ Enter total contributions

57		
58		
59		
60		
61		
62		
63		
64		

- 64. **Total Maryland income tax and contributions** (Add lines 62 and 63)
- 65. Total Maryland tax withheld ▶
- 66. 1996 estimated tax payments, amount applied from 1995 return and payment made with an extension request Form 502E ▶
- 67. Nonresident tax paid by S corporations, partnerships or Maryland limited liability companies (Attach statement) ▶
- 68. Business tax credits (Attach Form 500CR) ▶
- 69. Total payments and credits (Add lines 65 through 68)
- 70. Balance due (If line 64 is more than line 69, subtract line 69 from line 64) ▶
- 71. Overpayment (If line 64 is less than line 69, subtract line 64 from line 69)
- 72. Amount of overpayment on line 71 **TO BE APPLIED TO 1997 ESTIMATED TAX** ▶
- 73. Amount of overpayment on line 71 **TO BE REFUNDED TO YOU** (Subtract line 72 from line 71) **REFUND** ▶
- 74. Interest charges from Form 502UP (for persons who paid too little estimated tax) or for late filing ▶
- 75. **TOTAL AMOUNT DUE** (Add line 70 and line 74) **IF \$1 OR MORE, PAY IN FULL WITH THIS RETURN**

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

Make checks payable to: **COMPTROLLER OF THE TREASURY.**
 Write Social Security No. on check using blue or black ink.
 Mail to: **Comptroller of the Treasury, Revenue Administration Division,**
Annapolis, Maryland 21411-0001

..... Your signature Date
..... Spouse's signature Date
..... Daytime Phone No. Home Phone No.
<input type="text"/>	<input type="text"/>

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

<input type="text"/>	<input type="text"/>
CODE NUMBER	FOR OFFICE USE ONLY