

FORM
502 MARYLAND TAX RETURN 1997
 RESIDENT (OR FISCAL YEAR BEGINNING 1997, ENDING 1998) \$



Your first name	Initial	Last name	Social security number	<input type="checkbox"/> Check here if you use a paid preparer and do not want Maryland forms mailed to you next year.
Spouse's first name	Initial	Last name	Social security number	

ATTACH LABEL

Present address (No. and street)	City or town	State	Zip code
Name of county and incorporated city, town, or special taxing area in which you were a resident on the last day of the taxable period. (See Instruction 6)		Maryland county	City, town or taxing area

YOUR FILING STATUS—See Instruction 1 to determine if you are required to file.

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

EXEMPTIONS—See Instruction 10

(A) Yourself <input type="checkbox"/>	Spouse <input type="checkbox"/>	Enter No. Checked	(A) <input style="width: 50px;" type="text"/>	× \$1,200 \$	_____
Check here if you are: <input type="checkbox"/> 65 or over <input type="checkbox"/> Blind Spouse is: <input type="checkbox"/> 65 or over <input type="checkbox"/> Blind					
(B) <input type="checkbox"/>	<input type="checkbox"/>	Enter No. Checked	(B) <input style="width: 50px;" type="text"/>	× \$1,000 \$	_____
(C) Dependent Children <input type="checkbox"/> Enter No. (C) <input style="width: 50px;" type="text"/> × \$1,200 \$ _____					
(D) Other Dependents <input type="checkbox"/> Regular <input type="checkbox"/> 65 or over Enter No. (D) <input style="width: 50px;" type="text"/> × \$1,200 \$ _____					
(E) Total Exemptions (Add A, B, C and D) ▶ (E) <input style="width: 50px;" type="text"/> Total Exemption Amount \$ _____					

PART-YEAR RESIDENTS AND MILITARY: Check here if you began or ended legal residence in Maryland in 1997 (See Instruction 26) or if you have non-Maryland military income (See Instruction 27).

Give dates of Maryland Residence

MO DAY YR MO DAY YR

FROM TO

Other state of residence

INCOME AND ADJUSTMENTS FROM FEDERAL RETURN

1. Wages, salaries, tips, etc.
- 2a. Taxable interest income
- 2b. Tax-exempt interest income (You may have to include this on line 18. See Instruction 12)
3. Dividend income
4. Taxable refunds, credits, or offsets of state and local income taxes
5. Alimony received
6. Business income or (loss)
7. Capital gain or (loss) (including capital gain distributions)
8. Other gains or (losses) (from federal Form 4797)
- 9a. Total IRA distributions 9b. Taxable amount
- 9c. Total pensions and annuities 9d. Taxable amount
10. Rents, royalties, partnerships, S corporations, estates, trusts, etc. (Circle appropriate item)
11. Farm income or (loss)
12. Unemployment compensation
- 13a. Social security and Tier I RR benefits 13b. Taxable amount
14. Other income
15. Total income (Add lines 1 through 14)
16. Total adjustments to income from federal return (IRA, alimony, etc.)
17. Federal adjusted gross income (Subtract line 16 from 15) **Enter on line 51**

ADDITIONS TO INCOME (See Instruction 12)

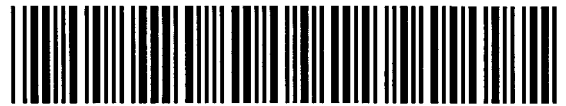
18. Tax-exempt interest on state and local obligations (bonds) other than Maryland from line 2b
19. Taxable tax preference items (Attach Form 502TP)
20. Lump sum distributions
21. Other (Enter code letter(s) from Instruction 12)
22. Total (Add lines 18 through 21) **Enter on line 52**

SUBTRACTIONS FROM INCOME (See Instruction 13)

23. Taxable refunds, credits, or offsets of state and local income taxes from line 4 above
24. Child and dependent care expenses
25. Income from U.S. obligations
26. Pension exclusion from worksheet, page 5
27. Taxable social security or RR benefits (Tier I, II and supplemental) included in line 9d or 13b above
28. Poverty level income from worksheet, page 6
29. Income received during period of nonresidence (See Instructions 26 and 27)
30. Other (Enter code letter(s) from Instruction 13)
31. Subtotal (Add lines 23 through 30)
32. Two-income subtraction from worksheet, page 8
33. Total (Add lines 31 and 32) **Enter on line 54**

	Dollars	Cents
1		
2a		
2b		
3		
4		
5		
6		
7		
8		
9b		
9d		
10		
11		
12		
13b		
14		
15		
16		
17		
18		
19		
20		
21		
22		
23		
24		
25		
26		
27		
28		
29		
30		
31		
32		
33		

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



ITEMIZED DEDUCTIONS AND MARYLAND ADJUSTMENTS (See Instruction 14)

	Dollars	Cents
34. Total federal itemized deductions (from line 28, federal Schedule A)	34	
35. State and local income taxes included in federal Schedule A, line 5 (or from worksheet in Instruction 14)	35	
36. Net itemized deductions (Subtract line 35 from line 34) (Part-year residents see Instruction 26(m)) Enter on line 56 (Lines 37-50 are reserved for future use. Continue on line 51) Carefully enter all amounts in the appropriate boxes.	36	
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51. Federal adjusted gross income (from line 17 on the front of this form) ▶	51	
52. Additions to income (from line 22 on the front of this form) ▶	52	
53. Total (Add lines 51 and 52)	53	
54. Subtractions from income (from line 33 on the front of this form) ▶	54	
55. Total Maryland adjusted gross income (Subtract line 54 from line 53)	55	
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56. All taxpayers must complete this line—CHECK ONLY ONE METHOD		
STANDARD DEDUCTION METHOD <input type="checkbox"/> See Instruction 16 and worksheet (Part-year residents also see Instruction 26)		
ITEMIZED DEDUCTION METHOD <input type="checkbox"/> Enter total deductions from line 36 (Part-year residents see Instruction 26 (m)) ▶	56	
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57. Net income (Subtract line 56 from line 55)	57	
58. Exemption amount (from Exemptions area on the front of this form. See Instruction 10)	58	
59. Taxable net income (Subtract line 58 from line 57) GO TO TAX TABLE, page 18	59	
60. Maryland tax (from Tax Table or Computation Worksheet)	60	
61. Earned income credit (½ of federal earned income credit) Prorate according to number of months covered by this return . . . ▶	61	
62a. Adjusted Maryland tax (Subtract line 61 from line 60) If less than 0, enter 0.	62a	
62b. Local income tax (See Instruction 19) Enter ____% of line 62a. State will remit local tax to your county of residence.	62b	
62c. Total Maryland and local income tax (Add lines 62a and 62b)	62c	
63. Contribution to: Chesapeake Bay & Endangered Species Fund Fair Campaign Financing Fund 63a. ▶ <input type="text"/> 63b. ▶ <input type="text"/> Enter total contributions ▶	63	
64. Total Maryland income tax, local income tax and contributions (Add lines 62c and 63)	64	
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65. Total Maryland tax withheld (Enter total from and attach your W-2 and 1099 forms if MD tax is withheld) ▶	65	
66. 1997 estimated tax payments, amount applied from 1996 return and payment made with an extension request Form 502E . . . ▶	66	
67. Credit for income tax paid another state (Attach Form 502CR) ▶	67	
68. Business and rehabilitation tax credits <input type="checkbox"/> (Attach Form 500CR and/or Form 502H) and neighborhood preservation credit <input type="checkbox"/> (Attach certification). Check the appropriate box(es). ▶	68	
69. Total payments and credits (Add lines 65 through 68)	69	
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70. Balance due (If line 64 is more than line 69, subtract line 69 from line 64) ▶	70	
71. Overpayment (If line 64 is less than line 69, subtract line 64 from line 69)	71	
72. Amount of overpayment on line 71 TO BE APPLIED TO 1998 ESTIMATED TAX ▶ <input type="text"/>	72	
73. Amount of overpayment on line 71 TO BE REFUNDED TO YOU (Subtract line 72 from line 71) REFUND ▶ <input type="text"/>	73	
74. Interest charges from Form 502UP (for persons who paid too little estimated tax) or for late filing ▶	74	
75. TOTAL AMOUNT DUE (Add line 70 and line 74) IF \$1 OR MORE, PAY IN FULL WITH THIS RETURN	75	

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 telephone no. Home telephone 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"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
CODE NUMBER				FOR OFFICE USE ONLY			