

FORM **505 MARYLAND TAX RETURN 1997**  
 (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	
Present address (No. and street)		City or town	State	

ATTACH LABEL

**YOUR FILING STATUS**—See Instruction 4 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 8)

**EXEMPTIONS**—See Instruction 10

(A) Yourself <input type="checkbox"/> Spouse <input type="checkbox"/>	Enter No. Checked	(A) <input type="checkbox"/>	× \$1,200	\$ _____	Exemption Amount
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"/> × \$1,000 = \$ _____	
(C) Dependent Children		Enter No. (C) <input type="checkbox"/>		× \$1,200 = \$ _____	
(D) Other Dependents <input type="checkbox"/> Regular <input type="checkbox"/> 65 or over		Enter No. (D) <input type="checkbox"/>		× \$1,200 = \$ _____	
(E) Total Exemptions (Add A, B, C and D)		▶ (E) <input type="checkbox"/>		Total Exemption Amount \$ _____	

**RESIDENCE INFORMATION**—See Instruction 9

Enter your state of legal residence. Were you a resident for the entire year of 1997?  
 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 1996? Yes  No   
 If "Yes," was it a  Resident or a  Nonresident return? (See Instruction 1.)  
 Advise dates you resided within Maryland for 1997. If none, enter "NONE."  
 FROM \_\_\_\_\_ TO \_\_\_\_\_

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

**INCOME AND ADJUSTMENTS INFORMATION** (See Instruction 11)

1. Wages, salaries, tips, etc. ....
2. Taxable interest income ....
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) ....
8. Other gains or (losses) (from federal Form 4797) ....
9. Taxable amount of pensions, IRA distributions, and annuities ....
10. Rents, royalties, partnerships, estates, trusts, etc. (Circle appropriate item) ....
11. Farm income or (loss) ....
12. Unemployment compensation (insurance) ....
13. Taxable amount of social security and tier 1 railroad retirement benefits ....
14. Other income (including lottery or other gambling winnings) ....
15. Total income (Add lines 1 through 14) ....
16. Total adjustments to income from federal return (IRA, alimony, etc.) ....
17. 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)

18. Non-Maryland loss .....	Dollars	Cents	
19. Other (Enter code letter(s) from Instruction 12) <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	18		
20. Total Additions (Add lines 18 and 19) .....	19		
	20		

**SUBTRACTIONS FROM INCOME** (See Instruction 13)

21. Non-Maryland income .....	Dollars	Cents	
22. Other (Enter code letter(s) from Instruction 13) <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	21		
23. Total Subtractions (Add lines 21 and 22) .....	22		
	23		

**MARYLAND INCOME FACTOR** (See Instruction 14)

24. Enter your federal adjusted gross income (from line 17, Column 1) .....	Dollars	Cents	
25. Enter total additions to income (from line 20 above) .....	24		
26. Add lines 24 and 25 .....	25		
27. Enter total subtractions from income (from line 23 above) .....	26		
28. Subtract line 27 from line 26 (This is your Maryland adjusted gross income) .....	27		
29. Maryland income factor. (Divide line 28 by line 24.) (If greater than 1, enter 1) .....	28		
	29		

**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

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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

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40		

Continue on line 51. Carefully enter all amounts in the appropriate boxes.

- 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 (1/2 of federal earned income credit) See Instruction 20
- 62. Adjusted Maryland tax (Subtract line 61 from line 60)

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60		
61		
62		

- 63. Contribution to: Chesapeake Bay & Endangered Species Fund **63a.**  Fair Campaign Financing Fund **63b.**  Enter total contributions

63		
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- 64. Total Maryland income tax and contributions (Add lines 62 and 63)
- 65. Total Maryland tax withheld (Enter total from and attach your W-2 and 1099 forms if MD tax is withheld)
- 66. 1997 estimated tax payments, amount applied from 1996 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 and rehabilitation tax credits (Attach Form 500CR and/or Form 502H)
- 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)

64		
65		
66		
67		
68		
69		
70		
71		

- 72. Amount of overpayment on line 71 **TO BE APPLIED TO 1998 ESTIMATED TAX**
- 73. Amount of overpayment on line 71 **TO BE REFUNDED TO YOU** (Subtract line 72 from line 71)
- 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**

72		
73		
74		
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. \_\_\_\_\_

Signature of preparer other than taxpayer \_\_\_\_\_ Date \_\_\_\_\_

Address and telephone number of preparer \_\_\_\_\_

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CODE NUMBER FOR OFFICE USE ONLY