



# Form 502EL Instructions

**Do not mail this form to the Revenue Administration Division.**

This form must be retained for three years at the site of the electronic return originator.

## **Name, Address, Social Security Number and Subdivision Information**

Print or type the information in the spaces provided. Enter the correct county and taxing area information. All information including the name, address and Social Security number must match the information as transmitted. **Do not use the originator's address.**

## **Part I - Tax Return Information**

Enter the amounts as entered on the corresponding fields on the Form 502.

If there is an amount due on line 54, a completed Form 502PV must be provided for the taxpayer to submit with payment.

## **Part II - Direct Deposit of Refund**

Complete lines 55a, b and c using the information from your electronic return if you elected to have direct deposit of your refund.

## **Part III - Declaration of Taxpayer**

An electronically transmitted income tax return will be considered incomplete unless and until a correctly completed Form 502EL is signed by the taxpayer. If a joint return is filed, both taxpayers must sign. The taxpayer(s) must sign the completed 502EL *before* the electronic record is transmitted.

If the originator makes changes to the electronic return after Form 502EL has been signed by the taxpayer, but before the return is transmitted, the originator must have the taxpayer sign a corrected Form 502EL. See Exceptions in Publication EFL 2, *Handbook for Electronic Filers of Maryland Personal Income Tax Returns* (Tax Year 1998), Chapter 6, Section 5, "Corrections."

## **Part IV - Declaration of Electronic Return Originator**

The originator must sign this form. Enter your Social Security number and electronic filer identification number (EFIN).