

INSTRUCTIONS FOR COMPLETING FORM 502INJ

1. **TAXPAYER INFORMATION.** Enter the taxpayer information exactly as it appears on your original Maryland income tax return (Form 502 or 505). The spouse's name and Social Security number shown first on the original tax return must be shown first on the Injured Spouse Claim Form.
2. **ALLOCATION ITEMS.** Enter the amounts from your joint return in the first column. Use the second and third columns to allocate these items as follows:
 - A. Items in this section should be transferred from your joint federal tax return.
 1. **Wages.** Allocate wages to the spouse who earned the income.
 2. **Other income.** List all other income and allocate to the spouse who earned the income. Income from joint accounts or ventures such as interest, investments, etc. should be divided equally between spouses.
 3. **Adjustments to income.** Allocate adjustments to income to the spouse to whom the adjustment belongs.
 - B. Items in this section should be transferred from your Maryland return.
 1. **Additions.** Allocate individual Maryland addition modifications to the spouse to whom the additions are attributable. Joint additions should be divided equally between spouses.
 2. **Subtractions.** Allocate individual Maryland subtractions to the spouse to whom the subtractions are attributable. The subtraction for child and dependent care expenses must be claimed by the spouse who is claiming the exemption for the child or dependent. Joint subtractions (such as income tax refunds, etc.) should be divided equally between spouses.
 3. **Deductions.** Enter the deduction amount (itemized or standard) in the first column. The Revenue Administration Division will allocate the deductions between spouses.
 4. **Exemptions.** Exemptions must be allocated in whole numbers only (e.g., 3 exemptions cannot be allocated as 1½ and 1½). Each spouse must claim the exemptions he or she would be entitled to if separate returns had been filed.
 5. **Earned income and poverty level credits.** Enter the earned income credit and/or poverty level credit as claimed on your joint Maryland return. The Revenue Administration Division will allocate these items.
 6. **Withholding taxes.** Each spouse must claim his or her own Maryland withholding taxes as shown on the wage and tax statements.
 7. **Refundable earned income credit.** Enter the refundable earned income credit as claimed on your joint Maryland return. The Revenue Administration Division will allocate the refund amount for you.
 8. **Estimated tax payments.** Each spouse should claim his or her own estimated tax payments. If you are unable to allocate joint payments, the Revenue Administration Division will allocate them for you.
 9. **Other credits.** Each spouse should claim his or her own credit for taxes paid to another state. Business tax credits must be allocated to the spouse to whom the business income is attributable.

Nonresidents: If you filed a nonresident Form 505, use the following line references for Part B: Additions from Line 20, Subtractions from line 24, Deductions from line 29, Earned Income Credit and Poverty Level Credit from lines 36 and 38. All other line references are the same as Form 502.
3. Attach this form to the front of your tax return. Write "INJURED SPOUSE" in the upper left-hand corner of the return.
4. An Injured Spouse Claim Form must be submitted every year with your Maryland tax return. A Form 502INJ may be obtained by calling 410-260-7951 from Central Maryland or 1-800-MD-TAXES from elsewhere.