FORM

502X AMENDED MARYLAND TAX RETURN

Your first name and initial	Last name	Social security number	Check here if you are: ☐ 65 or over ☐ Blind	Tax year being amended
Spouse's first name and initial	Last name	Social security number	Check here if your spouse is: ☐ 65 or over ☐ Blind	
Present address (No. and street)	City or town	State	Zip code	Daytime telephone number
Name of County in which you were a resident on the last day of the tax year. (Baltimore City residents leave blank)	Maryland county	Name of incorporated city, town, or special taxing area in which you were a resident on the last day of the tax year.	City, town or taxing area	

IMPORTANT NOTE: Read the instructions and complete page 2. Failure to complete page 2 may delay your refund or increase interest charges on a balance due.

Is this address different than the address on your original return? ☐ YES ☐ NO

Check: Full-year resident ☐ Part-year resident ☐ or Nonresident ☐

If part-year resident or nonresident enter dates you resided in Maryland _____-_____. Any changes from the original filing must be explained in Part III on the back of this form.

Did you request an extension of time to file the original return? ☐ YES ☐ NO
If yes, enter the date the return was filed _____.

Is an amended Federal return being filed? ☐ YES ☐ NO
If yes, submit copy.

Has your original Federal return been changed or corrected by the Internal Revenue Service? ☐ YES ☐ NO
If yes, submit copy of the IRS notice.

CHANGE OF FILING STATUS

Original Amended

- ☐ ☐ Single
- ☐ ☐ Married filing joint return or spouse had no income
- ☐ ☐ Married filing separately _____ SPOUSE'S SOCIAL SECURITY NO.
- ☐ ☐ Head of household
- ☐ ☐ Qualifying widow(er) with dependent child
- ☐ ☐ Dependent taxpayer

		A. As originally reported or as previously adjusted (See instructions)	B. Net change – increase or (decrease) – explain on page 2	C. Correct amount
51.	Federal adjusted gross income	**51.**		
52.	Additions to income	**52.**		
53.	Total (Add lines 51 and 52)	**53.**		
54.	Subtractions from income	**54.**		
55.	Total Maryland adjusted gross income (Subtract line 54 from line 53)	**55.**		
56.	All taxpayers must complete this line – CHECK ONLY ONE METHOD **STANDARD DEDUCTION METHOD** ☐ Use percentage applicable for year of return. (See Instruction 5) **ITEMIZED DEDUCTION METHOD** ☐ Enter total Maryland itemized deductions from Part I on page 2.	**56.**		
57.	Net income (Subtract line 56 from line 55)	**57.**		
58.	Exemption amount (See Instruction 5)	**58.**		
59.	Taxable net income (Subtract line 58 from line 57)	**59.**		
60.	**Maryland tax** (from Tax Table or Computation Worksheet)	**60.**		
61.	Credits: Earned Income Credit (not for use prior to 1987) ☐☐ Poverty Level Credit (not for use prior to 1998) ☐☐ Enter total credits	**61.**		
62a.	Adjusted Maryland tax (Subtract line 61 from line 60)	**62a.**		
62b.	**Local income tax** (Use rate applicable to year of return) Enter _____% of line 62a. (See Instruction 7)	**62b.**		
62c.	Total Maryland and local income tax (Add lines 62a and 62b)	**62c.**		
63.	Contribution: Chesapeake Bay & Endangered Species Fund (not for use prior to 1988) ☐☐ Fair Campaign Financing Fund (not for use prior to 1995) ☐☐ Enter total contributions	**63.**		
64.	Total Maryland income tax, local income tax and contribution (Add lines 62c and 63)	**64.**		
65.	Total Maryland tax withheld	**65.**		
66.	Estimated tax payments 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 (Attach Form 500Z, 500CR or 502H)	**68.**		
69.	Refundable earned income credit (not for use prior to 1998)	**69.**		
70.	Total payments and credits (Add lines 65 through 69)	**70.**		
71.	Balance due (if line 64 is more than line 70)			**71.**
72.	Overpayment (if line 64 is less than line 70)			**72.**
73.	Tax paid with original return, plus additional tax paid after it was filed (Do not include any interest or penalty)			**73.**
74.	Prior overpayment (total all refunds previously issued)			**74.**
75.	REFUND DUE YOU (if line 71 is less than 73, subtract line 71 from 73) (if line 74 is less than 72, subtract line 74 from 72) (Add line 72 to 73) **REFUND**			**75.**
76.	BALANCE DUE (if line 71 is more than 73, subtract line 73 from 71) (Add line 71 to 74) (if line 72 is less than 74, subtract line 72 from 74)			**76.**
77.	Interest and/or penalty charges on tax due and/or from Form 502UP (See instruction 11)			**77.**
78.	**TOTAL AMOUNT DUE** (Add line 76 and line 77) **PAY IN FULL WITH THIS RETURN**			**78.**

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)

Your signature Date

Spouse's signature Date

Signature of preparer other than taxpayer Date

Address of preparer

COT/RAD-019

I. ITEMIZED DEDUCTIONS: If you itemized deductions on your Maryland return, you must complete the following. If there are no changes to the amounts claimed on your original Maryland return, check here ☐ and complete Column A and Line 11 of Column C. Enter on lines 1 through 7 the amounts as reported on your federal Form 1040 Schedule A.

	A. As originally reported or as previously adjusted	**B.** Net increase or (decrease)	**C.** Correct amount
1. Medical and dental expense			
2. Taxes			
3. Interest			
4. Contributions			
5. Casualty or theft losses			
6. Miscellaneous			
7. Enter total itemized deductions from federal Schedule A (may not be equal to the sum of lines 1 through 6 if deductions were limited due to high income)			
8. Enter state and local income taxes included on line 2 or from worksheet (See Instruction 12)			
9. Net deductions (Subtract line 8 from line 7)			
10. Less deductions during period of nonresident status			
11. Total Maryland deductions (Subtract line 10 from line 9) (Enter on page 1, in each appropriate column of line 56)			

II. PENSION EXCLUSION COMPUTATION (For use only if 65 or over, or totally disabled – See Instruction 12)

	COLUMN A	**COLUMN B**
1. Net taxable pension and retirement annuity included as income in federal return	$	$
2. Maximum allowable exclusion from original return	$	$
3. Benefits received under the Social Security Act and/or The Railroad Retirement Act	$	$
4. Tentative exclusion (Subtract line 3 from line 2)	$	$
5. Modification (subtraction) to federal adjusted gross income (Line 1 or line 4 whichever is less) (Include in line 54 on page 1)	$	$

III. EXPLANATION OF CHANGES TO INCOME, DEDUCTIONS AND CREDITS. Enter the line number from page 1 for each item you are changing and give the reason for each change. Attach any required supporting forms and schedules for items changed.