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MARYLAND REVENUE
ADMINISTRATION DIVISION

1998

Maryland

Tax Forms & Instructions for Nonresidents

Filing booklet for personal income taxes for nonresident individuals

MAJOR TAX CHANGES

State tax cut

The tax cut reduces your top state income tax rate to **4.875%** and increases your personal exemption to **\$1,750** for 1998.

Refundable earned income credit

Maryland now offers a **refundable earned income credit** – even if you *don't* have to file a tax return. See Instruction 20.

Other changes

- Some individuals and businesses may qualify for **new tax credits**. See Instruction 22.
- An **extension** to file is now automatic for many taxpayers. See inside cover.



Robert L. Swann • State Comptroller

Here are the forms and instructions you need to file your 1998 nonresident Maryland income tax return:

- Form 505** – Nonresident Maryland Tax Return
- Form 502D** – Declaration of Estimated Maryland Income Tax for the Year 1999
- Form 502E** – Application for Extension of Time to File
- Information concerning the Chesapeake Bay and Endangered Species and Fair Campaign Financing Fund

Please send us your original completed Maryland tax return.



Photocopies could delay the processing of your refund.

Please read this *before* filling out your forms!

Maryland state income tax forms are *different* this year because of the state income tax cut!

NEW ♦ The state income tax cut enacted by the Maryland General Assembly last year reduces your top state income tax rate to **4.875%** and increases your personal exemption to **\$1,750** for tax year 1998.


NEW ♦ Some individuals and businesses may qualify for **new tax credits**. See Instruction 22.

NEW ♦ Maryland now offers a **refundable earned income credit** – *even if you don't have to file a tax return*. See Instruction 20.

NEW ♦ We've extended our hours of telephone assistance! Call us for free state tax help Monday through Friday, between **8:00 a.m. and 11:00 p.m. eastern time** from January 15 until April 23, 1999. You can also e-mail your tax questions to us any time at taxhelp@comp.state.md.us.

NEW ♦ **Need an extension?** If you don't owe additional tax and requested an extension of time to file your federal return, you don't need to request a separate Maryland extension – it's automatic. If you expect to owe additional tax, file Maryland Form 502E and include payment.

♦ **You can contribute again to two programs on your return:** the Chesapeake Bay and Endangered Species Trust Fund and the Fair Campaign Financing Fund.

 **Free phone assistance**
1-800-MD TAXES
Monday - Friday
8:00 a.m. - 11:00 p.m.
eastern time
January 15 - April 23, 1999

Need forms?

Forms on our website
 Tax forms, instructions, publications and e-mail access to taxpayer assistance.
www.marylandtaxes.co

Forms by fax
410-974-3299
 Forms, brochures and other information.

Forms by phone
410-260-7951
 Place your order and we'll mail the forms

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FORM **505 MARYLAND TAX RETURN 1998**
 NONRESIDENT (OR FISCAL YEAR BEGINNING 1998, ENDING 1999) \$



Please Print

Your first name Initial Last name Social security number
 Spouse's first name Initial Last name Social security number

Present address (No. and street) City or town State Zip code

Check here if you use a paid preparer and do not want Maryland forms mailed to you next year.

ATTACH LABEL

YOUR FILING STATUS—See Instruction 4 to determine if you are required to file.

- Single (If you can be claimed on another person's tax return, use Filing Status 6)
- Married filing joint return or spouse had no income
- Married filing separately SPOUSE'S SOCIAL SECURITY NUMBER
- Head of household
- Qualifying widow(er) with dependent child
- Dependent taxpayer (Enter 0 in Exemption Box (A)—See Instruction 8)

EXEMPTIONS—See Instruction 10

Exemption Amount

(A) Yourself Spouse Enter No. Checked (A) × \$1,750 \$ _____

Check here if you are: 65 or over Blind Spouse is: 65 or over Blind

(B) Enter No. Checked (B) × \$1,000 \$ _____

(C) Dependent Children Enter No. (C) × \$1,750 \$ _____

(D) Other Dependents Regular 65 or over Enter No. (D) × \$1,750 \$ _____

Name(s) _____
 Relationship(s) _____

(E) Total Exemptions (Add A, B, C and D) Total Exemption Amount \$ _____

RESIDENCE INFORMATION—See Instruction 9

Enter your state of legal residence. Were you a resident for the entire year of 1998?
 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 1997? Yes No
 If "Yes," was it a Resident or a Nonresident return? (See Instruction 1.)
 Advise dates you resided within Maryland for 1998. 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)

- Wages, salaries, tips, etc.
- Taxable interest income
- Dividend income
- Taxable refunds, credits or offsets of state and local income taxes
- Alimony received
- Business income or (loss)
- Capital gain or (loss)
- Other gains or (losses) (from federal Form 4797)
- Taxable amount of pensions, IRA distributions, and annuities
- Rents, royalties, partnerships, estates, trusts, etc. (Circle appropriate item)
- Farm income or (loss)
- Unemployment compensation (insurance)
- Taxable amount of social security and tier 1 railroad retirement benefits
- Other income (including lottery or other gambling winnings)
- Total income (Add lines 1 through 14)
- Total adjustments to income from federal return (IRA, alimony, etc.)
- 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)

- Non-Maryland loss
- Other (Enter code letter(s) from Instruction 12)
- Total additions (Add lines 18 and 19)
- Total federal adjusted gross income & Maryland additions (Add lines 17 (Column 1) and 20)

	Dollars	Cents
18		
19		
20		
21		

SUBTRACTIONS FROM INCOME (See Instruction 13)

- Non-Maryland income
- Other (Enter code letter(s) from Instruction 13)
- Total subtractions (Add lines 22 and 23)
- Maryland adjusted gross income (Subtract line 24 from line 21)

22		
23		
24		
25		

MARYLAND INCOME FACTOR (See Instruction 14)

- Enter your federal adjusted gross income (from line 17, Column 1)
- Maryland income factor. (Divide line 25 by line 26) If greater than 1, enter 1

26		
27		



	Dollars	Cents
28. Maryland adjusted gross income (from line 25 on the front of this form)	28	

DEDUCTION METHOD (All taxpayers must select one method)

STANDARD DEDUCTION METHOD See Instruction 15 and enter amount 29a. _____

ITEMIZED DEDUCTION METHOD Complete lines 29b, c and d

Total federal itemized deductions (from line 28 federal Schedule A) 29b. _____

State and local taxes included in federal Schedule A, line 5 29c. _____

Net itemized deductions (Subtract line 29c from line 29b) 29d. _____

29. Deduction amount (multiply lines 29a or 29d by the MD income factor (29e) _____ % (line 27))	29	
30. Net income (Subtract line 29 from line 28)	30	
31. Total exemption amount (from EXEMPTIONS area, page 1) See Instruction 10	31	
32. Enter your Maryland income factor (from line 27)	32	
33. Maryland exemption allowance (Multiply line 31 by line 32)	33	
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MARYLAND TAX COMPUTATION

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43. Total Maryland tax withheld (Enter total from and attach your W-2 and 1099 forms if MD tax is withheld)	43	
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45. 1998 estimated tax payments, amount applied from 1997 return and payment made with an extension request Form 502E	45	
46. Nonresident tax paid by S corporations, partnerships or Maryland limited liability companies (Attach statement)	46	
47. Business and rehabilitation tax credits (Attach Form 500CR and/or Form 502H)	47	
48. Total payments and credits (Add lines 43 through 47)	48	
49. Balance due (If line 42 is more than line 48, subtract line 48 from line 42)	49	
50. Overpayment (If line 42 is less than line 48, subtract line 42 from line 48)	50	
51. Amount of overpayment TO BE APPLIED TO 1999 ESTIMATED TAX	51	
52. Amount of overpayment TO BE REFUNDED TO YOU (Subtract line 51 from line 50)	REFUND 52	
53. Interest charges from Form 502UP (See Instruction 23) or for late filing	53	
54. TOTAL AMOUNT DUE (Add line 49 and line 53) IF \$1 OR MORE, PAY IN FULL WITH THIS RETURN.	54	

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	

CODE NUMBER	FOR OFFICE USE ONLY

DECLARATION OF ESTIMATED MARYLAND AND LOCAL INCOME TAX

COMPTROLLER OF THE TREASURY REVENUE ADMINISTRATION DIVISION ANNAPOLIS, MD 21411-0001

IMPORTANT: Please review the instructions on reverse side before completing this form.

TAXPAYERS WHO FILED A 1998 DECLARATION OF ESTIMATED TAX WILL BE SENT A 1999 DECLARATION PACKET CONSISTING OF A WORKSHEET AND FOUR VOUCHERS FOR SUBMITTING QUARTERLY INSTALLMENTS. IF YOU RECEIVE THE DECLARATION PACKET, PLEASE USE THE VOUCHERS INSTEAD OF THIS FORM.

ESTIMATED TAX WORKSHEET

- 1. Total income expected in 1999 (federal adjusted gross income)
2. Net modifications (See instructions)
3. Maryland adjusted gross income (line 1 above, plus or minus line 2)
4. Deductions:
a. If standard deduction is used, see instructions on reverse side for amount to enter.
b. If deductions are itemized, enter total of federal itemized deductions less state and local income taxes.
5. Maryland net income (Subtract line 4 from line 3)
6. Personal exemptions (See instructions)
7. Taxable net income (Subtract line 6 from line 5)
8. Maryland income tax before reductions (See instructions)
9. Local income tax: _____% of line 8 (See instructions)
10. Subtotal of Maryland and local income tax (Add line 8 and line 9)
11. 1999 TAX REDUCTION
a. Tax rate adjustment (See instructions)
b. Exemption adjustment (See instructions)
c. Total (Add lines 11a and 11b)
12. Total 1999 Maryland and local income tax (Subtract line 11c from line 10)
13. CREDITS
a. Maryland income tax to be withheld from wages by employers during the year 1999
b. Credit for tax paid to another state
c. Business tax credits
d. Total credits (Add lines 13a, 13b and 13c)
14. Total estimated tax to be paid by declaration (Subtract line 13d from line 12)
15. Amount to be submitted with declaration

RECORD OF INSTALLMENT PAYMENTS

This is your record of the estimated tax paid, which is to be claimed as a credit on your 1999 Maryland income tax return.

Table with columns: DATE DUE, DATE PAID, CHECK NO., AMOUNT. Rows for April 15, 1999; June 15, 1999; September 15, 1999; January 18, 2000.

TOTAL OF PAYMENTS ABOVE SHOULD BE SHOWN ON LINE 45 OF FORM 502 OR FORM 505 FOR 1999

CUT ALONG THIS LINE AND FILE WITH COMPTROLLER OF THE TREASURY, REVENUE ADMINISTRATION DIVISION, ANNAPOLIS, MARYLAND 21411-0001

DECLARATION OF ESTIMATED MARYLAND AND LOCAL INCOME TAX FOR THE YEAR 1999

CHECK HERE IF THIS IS A CHANGE OF ADDRESS
CHECK HERE IF THIS IS A JOINT DECLARATION
CHECK HERE IF YOU NEED VOUCHERS FOR REMAINING PAYMENTS

COMPTROLLER OF THE TREASURY REVENUE ADMINISTRATION DIVISION ANNAPOLIS, MD 21411-0001

(OR FISCAL YEAR BEGINNING , 1999 and ENDING , 2000)

Form with fields for: Your first name and initial, Last name, Social security number, Spouse's first name and initial, Last name, Social security number, Present address (no. and street), City or town, State, Zip code, TOTAL STATE AND LOCAL TAX PAID WITH THIS DECLARATION

DECLARATION OF ESTIMATED MARYLAND AND LOCAL INCOME TAX FOR THE YEAR 1999

Purpose of declaration The filing of a declaration of estimated Maryland income tax is a part of the pay-as-you-go plan of income tax collection adopted by the State. If you have any income such as pensions, business income, lottery, capital gains, interest, dividends, etc., from which no tax is withheld, or wages from which not enough Maryland tax is withheld, you may have to pay estimated taxes. The law is somewhat similar to the federal law.

Who must file a declaration You must file a declaration of estimated tax if you are required to file a Maryland income tax return *and* your gross income would be expected to develop a tax of more than \$500 in excess of your Maryland withholding.

You must file a declaration with payment in full within 60 days of receiving \$500 or more of income from awards, prizes, lotteries or raffles, whether paid in cash or property if Maryland tax has not been withheld.

When to file a declaration You must pay at least one-fourth of the total estimated tax on line 14 of this form on or before April 15, 1999. The remaining quarterly payments are due June 15, 1999, September 15, 1999 and January 18, 2000. You may pay the total estimated tax with your first payment, if you wish. If you are filing on a fiscal year basis, each payment is due on the 15th day after the close of each quarter.

Overpayment of tax If you overpaid your 1998 income tax (Form 502 or 505) you may apply all or part of the overpayment to your 1999 estimated tax. If the overpayment applied equals or exceeds the estimated tax liability for the first quarterly payment, you are not required to file the declaration. If the overpayment applied is less than the estimated tax liability, you should file the declaration and pay the balance of the first installment. Preprinted vouchers will be mailed to you for the remaining payments.

Joint declaration A husband and wife may file a joint declaration.

Farmers and fishermen If your estimated gross income from farming or fishing is at least two-thirds of your total estimated gross income for the year, special provisions may apply. Your 1999 declaration and full payment of the estimated tax are due on or before January 18, 2000. You do not have to file the declaration if you file your complete tax return (Form 502 or 505) and pay the full amount of tax due on or before March 1, 2000.

Changes in income or exemptions Your situation may not require you to file a declaration on April 15, 1999. However, a large increase in income after that date may require you to file a declaration. If at anytime during the year you need to amend your original declaration, simply increase or decrease the remaining payments.

How to estimate your 1999 tax If you complete the worksheet on page 1 of the form correctly, it should develop your 1999 estimated tax. You may also use your 1998 income tax return as a guide.

For the purpose of estimating, round all figures to the nearest whole dollar.

Specific Instructions:

NOTE: In order to properly calculate your local income tax, you must first calculate your state income tax using pre-1998 exemption amounts and tax rates. This is accomplished in lines 1 through 10 of the Estimated Tax Worksheet. The increase in your exemption amount and the decrease in the maximum tax rate appear in lines 11a and 11b.

Line 1. Total income expected in 1999 is your estimated federal adjusted gross income.

Line 2. Net modifications. You must add certain items to your federal adjusted gross income. See Instruction 12 of the tax packet. You may subtract certain items from federal adjusted gross income. See Instruction 13 of the tax packet. Enter on this line the net result of additions and subtractions.

Line 4. Deductions. You may compute your tax using the standard deduction method or the itemized deduction method.

Standard deduction. Compute 15% of line 3.

For Filing Status 1, 3, 6: if the amount computed is less than \$1,500, enter \$1,500; if the amount is between \$1,500 and \$2,000, enter that amount; if the amount is more than \$2,000, enter \$2,000.

For Filing Status 2, 4, 5: if the amount computed is less than \$3,000, enter \$3,000; if the amount is between \$3,000 and \$4,000, enter that amount; if the amount is more than \$4,000, enter \$4,000.

Itemized deductions. Enter the total of federal itemized deductions less state and local income taxes.

- Line 6.** Personal exemptions. You are allowed:
- a. \$1,200 each for taxpayer and spouse.
 - b. \$1,000 each for taxpayer and spouse if age 65 or over and/or blind.
 - c. \$1,200 for each allowable dependent, other than taxpayer and spouse. The amount is doubled for allowable dependents age 65 or over.

Line 8. Maryland income tax before reductions. Compute your tax on the amount on line 7 using the following tax rate schedule:

Tax rate schedule		Amount of tax (Enter on line 8)
If the amount on line 7 is:	At least but not over	
\$	0 - \$1,000	2% of the amount on line 7
	1,000 - 2,000	\$20 plus 3% of the excess over \$1,000
	2,000 - 3,000	\$50 plus 4% of the excess over \$2,000
	3,000 - over	\$90 plus 5% of the excess over \$3,000

Line 9. Local income tax. Maryland counties and Baltimore City levy an income tax which is up to 60% of the amount of state income tax calculated using pre-1998 tax rates and exemption amounts. The amount you entered on line 8 is your pre-1998 state tax amount. Multiply that by your local tax rate (see below) and enter on line 9.

Allegheny County	56%	Queen Anne's County	55%
Baltimore County	55%	Somerset County	60%
Caroline County	60%	St. Mary's County	58%
Carroll County	55%	Talbot County	35%
Howard County	48%	Wicomico County	60%
Montgomery County	60%	Worcester County	20%
Prince George's County	60%		

All other counties impose a 50% local income tax rate.

Line 11. Use the worksheets below to calculate your tax reduction. (1997 Tax Reduction Act.)

TAX RATE ADJUSTMENT WORKSHEET

If line 7 exceeds \$3,000, complete the worksheet below.

Enter the amount from line 7 of this form . . . _____

Subtract this amount - 3,000.00

If less than zero enter zero _____

Multiply the difference by .0015 x .0015

This is your tax rate adjustment
(Enter this amount on line 11a of this form) . . \$ _____

EXEMPTION ADJUSTMENT WORKSHEET

Complete the worksheet below indicating the number of exemptions being claimed. (Do not include exemptions for taxpayer or spouse over age 65 or blind.)

Number of Exemptions: Yourself _____
 Spouse _____
 Children _____
 Other _____
 Other 65+ _____

Total number of Exemptions _____

_____ x \$31.52 = _____
total number of exemptions enter this amount on line 11b of this form

Filing a return instead of fourth payment Instead of making the fourth declaration payment on or before January 18, 2000, you may file your 1999 individual income tax return provided you file it on or before January 31, 2000 and pay in full with the return any balance of tax due.

Forms and information Declaration of estimated tax forms and any additional information may be obtained from the Comptroller of the Treasury, Revenue Administration Division, Annapolis, Maryland 21411-0001, or from any of its branch offices.

Payment instructions Make your check or money order payable to the "Comptroller of the Treasury." Put your social security number on your check. Do not send cash.

Mailing instructions Mail your declaration of estimated tax to:
 Comptroller of the Treasury
 Revenue Administration Division
 Remittance Processing Center
 Annapolis, Maryland 21411-0001

Penalties and interest If you are required by law to file a declaration of estimated tax for any taxable year and you either (1) fail to file on the date prescribed, (2) fail to pay the installment or installments when due or (3) estimate a tax less than ninety (90) percent of the developed tax shown on the return for the current taxable year and which estimate was less than the tax paid for the prior year, you shall be subject to the penalties and interest as provided by law for the failure to file a return and the failure to pay a tax when due.

APPLICATION FOR EXTENSION OF TIME TO FILE MARYLAND PERSONAL INCOME TAX RETURN

IMPORTANT: The filing of this extension request is only required if after the completion of the form:

1. You estimate that additional taxes are due, or
2. You estimate that additional taxes are not due and you did not file a federal extension.

DO NOT FILE THIS FORM IF YOU ESTIMATE ZERO (0) TAX DUE AND YOU FILED A FEDERAL EXTENSION

The granting of an extension of time for filing your Maryland personal income tax return in no way changes the due date as provided by statute. Interest from the due date of the return must be computed on any balance of tax due on the return, and included in the remittance accompanying the late-filed return.

PLEASE PRINT OR TYPE

Your first name and initial	Last name	Social security number
Spouse's first name and initial	Last name	Social security number
Present address (no. and street)	City or town	State Zip code

- I request an automatic extension of time to August 16, 1999 to file for calendar year 1998.
- I request an extension of time to October 15, 1999 to file for calendar year 1998.
- I am a fiscal year taxpayer and am requesting an extension of time to file to _____, 19____ for tax year ending _____, 19____. (The extension period may not exceed six months.)

Complete the following:

Federal extension has been requested Yes No

Reason extension is needed: _____

1. Total income tax liability for 1998. (You may estimate this amount)	1		
NOTE: You must enter an amount on line 1. If you do not expect to owe tax, enter zero (0).			
2. Maryland income tax withheld	2		
3. 1998 estimated tax payments	3		
4. Other payments and credits	4		
5. Add lines 2, 3 and 4	5		
6. Income tax balance due (Subtract line 5 from line 1). Pay in full with this form. If line 5 is more than line 1, enter zero (0) . .	6		

IF LINE 6 IS ZERO (0), AND YOU ARE FILING A REQUEST FOR AN EXTENSION OF TIME TO FILE YOUR FEDERAL RETURN DO NOT FILE FORM 502E. YOUR MARYLAND EXTENSION IS AUTOMATIC.

IF LINE 6 IS ZERO (0), AND YOU DO NOT REQUEST A FEDERAL EXTENSION YOU MAY FILE YOUR MARYLAND REQUEST BY TELEPHONE OR ON OUR WEBSITE. CALL 410-260-7829 FROM CENTRAL MARYLAND OR 1-800-260-3664 FROM ELSEWHERE TO TELEFILE THIS FORM. OUR WEBSITE ADDRESS IS: www.marylandtaxes.com

Signature and Verification

Under penalties of perjury, I declare that I have examined this form, including accompanying schedules and statements and to the best of my knowledge and belief, it is true, correct and complete; and, if prepared by someone other than the taxpayer, that I am authorized to prepare this form.

Signature of taxpayer _____ Date _____
 Signature of spouse _____ Date _____
 or
 Signature of preparer _____ Date _____
 other than taxpayer

Make checks payable to and mail to:
**COMPTROLLER OF THE TREASURY
REVENUE ADMINISTRATION DIVISION
ANNAPOLIS, MARYLAND 21411-0001
(Write social security no. on check)**

APPLICATION FOR EXTENSION OF TIME TO FILE MARYLAND PERSONAL INCOME TAX RETURN

GENERAL INSTRUCTIONS

Purpose of Form

Use Form 502E to receive four more months to file Form 502, 505 or 515. You do not have to explain why you are asking for the extension unless you are not requesting a federal extension. We will contact you only if your request is denied.

To get extra time you **MUST**:

1. Fill in Form 502E correctly AND
2. File it by the due date of your return AND
3. Pay ALL of the amount shown on line 6.

Do not file Form 502E if you estimate zero (0) tax due and you filed a federal extension.

Do not file Form 502E if you want the Revenue Administration Division to figure your tax. Simply provide us with the necessary information and a written request for us to complete the return. Also, if you have completed your return but are unable to pay your tax in full, **do not file Form 502E**. File your return.

Individuals who are requesting an extension of more than four months must file Form 502E. You must enter on this application the reason for the request. No extension request will be granted for more than six months, except in the case of individuals who are out of the United States. In no case will an extension be granted for more than one year from the due date for submitting the individual tax return.

When to File Form 502E

File Form 502E by April 15, 1999. If you are filing on a fiscal year basis, file by the regular due date of your return.

Where to File

If line 6 is zero (0), and you did not file a federal extension you may request an automatic extension to August 16, 1999 by calling 410-260-7829 from Central Maryland or 1-800-260-3664 from elsewhere to telefile this form. Please have the form in front of you when you call this number.

NOTE: The telefile service is available 24 hours a day, 7 days a week, from January 1, 1999 through April 15, 1999. Calling before April 10 and during non-peak hours will make it easier to file.

You may also file your extension on the Comptroller's web site if no money is due: www.marylandtaxes.com

If line 6 is zero (0) and you are requesting an extension for a period longer than four months, mail this form to the Revenue Administration Division, Annapolis, MD 21411-0001.

If you entered an amount on line 6, mail this form and your payment to the Revenue Administration Division, Annapolis, MD 21411-0001.

Filing Your Tax Return

You may file Form 502, 505 or 515 at any time before the end of the extension period. Remember, Form 502E does not extend the time to pay taxes. If you do not pay the amount due by the regular due date, you will owe interest and be subject to a penalty.

Interest

You will owe interest on tax not paid by the regular due date of your return. The interest will accrue until you pay the tax. Even if you had a good reason not to pay on time, you will still owe interest.

Penalty

If tax and interest is not paid promptly, a penalty of 25% will be assessed on the tax.

How to Claim Credit for Payment Made with This Form

When you file your return, show the amount of any payment (line 6) sent with Form 502E on line 45 of your return.

If you and your spouse each filed a separate Form 502E, but later filed a joint return, you may enter the total amount paid with both 502E forms on line 45 of your joint return.

If you and your spouse jointly filed Form 502E but later file separate returns, you may enter the total amount paid with Form 502E on either of your separate returns. Or, you and your spouse may agree to divide the payment between you. Be sure each return has the social security numbers of both spouses.

SPECIFIC INSTRUCTIONS

Your Signature

This form must be signed. If you plan to file a joint return, both of you should sign. If there is a good reason why one of you cannot, then the other spouse may sign for both. Attach an explanation why the other spouse cannot sign.

Others Who Can Sign For You

Anyone with a power of attorney can sign. But the following can sign for you without a power of attorney:

- Attorneys, CPA's and enrolled agents.
- A person in close personal or business relationship to you who is signing because you cannot. There must be a good reason why you cannot sign (such as illness or absence.) Attach an explanation to the form.

MARYLAND NONRESIDENT INCOME TAX RETURN FORM 505

INSTRUCTIONS 1998

IMPORTANT NOTES

DUE DATE

Your return is due by April 15, 1999. If you are a fiscal year taxpayer, see Instruction 26.

COMPLETING THE RETURN

You must use blue or black ink when completing your return. **DO NOT** use pencil or red ink. Submit the original return, not a photocopy. If no entry is needed for a specific line, leave blank. Do not enter words such as "none" or "zero" and do not draw a line to indicate no entry.

You may round off all cents to the nearest whole dollar. Fifty cents and above should be

rounded to the next higher dollar.

PENALTIES

There are severe penalties for failing to file a tax return, failing to pay any tax when due, filing a false or fraudulent return or making a false certification. The penalties include criminal fines, imprisonment and a penalty on your taxes. In addition, interest is charged on amounts not paid.

To collect unpaid taxes, the Comptroller is directed to enter liens against the salary, wages or property of delinquent taxpayers.

SUBSTITUTE FORMS

You may file your Maryland income tax return on a computer-prepared or computer-generated

substitute form provided the form is approved in advance by the Revenue Administration Division. The fact that a software package is available for retail purchase does not guarantee that it has been approved for use.

For additional information, see Administrative Release No. 26, Procedures for Computer-Printed Substitute Forms, which can be obtained from any office of the Comptroller. (See the back cover of this booklet.)

You may also call the tax information numbers listed on the back cover to find out which computer generated forms have been approved for use or visit our website at www.marylandtaxes.com.

1 What form to file?

IF YOU ARE A:	YOU SHOULD FILE:
Taxpayer whose permanent home (domicile) is a state other than Maryland unless you are a statutory resident ,	Form 505 Nonresident Return.
Taxpayer who maintains a place of abode (that is, a place to live) for more than six (6) months of the tax year in Maryland, you are a statutory resident .	Form 502 Resident Return.
Taxpayer who began or ended legal residence in Maryland during the taxable year, you must file as a resident for that portion of the year during which you maintained Maryland residence, even if less than six (6) months.	Form 502 Resident Return.
Nonresident of Maryland but received salary, wages or other compensation for personal services performed in any Maryland county or Baltimore City and you lived in a jurisdiction that imposes a local or earnings tax on Maryland residents, NOTE: If you have other income subject to Maryland tax, you must also file Form 505. (For further information and forms, call 410-260-7980.)	Form 515 Nonresident Local Tax Return.
Taxpayer who moved into or out of Maryland during the tax year and received income from Maryland sources while you were a nonresident of Maryland,	Form 505 Nonresident Return and Form 502 Resident Return.

2 Nonresident, resident and part-year resident: You are a nonresident if you are not a resident under any of the conditions listed below:

You are a **resident** if your permanent home is in Maryland (the law refers to this as your domicile) or your home is outside Maryland but you maintained a place of abode (that is a place to

live) in Maryland for more than six (6) months of the tax year.

You are a **part-year resident** if you established or abandoned legal residence during the

tax year.

If you are an active duty military member, see Instruction 27.

3 What income is taxable? A nonresident individual is subject to tax on that portion of the federal adjusted gross income that is derived from tangible property, real or personal, permanently located in Maryland (whether received directly or from a fiduciary) and on income from a business, trade, profession or occupation carried on in Maryland and on all gambling winnings derived from Maryland sources. Adjustments to federal gross income and losses not allocable to Maryland may not be used to reduce Maryland income.

4 Who must file? In general, you must file this return if you are a nonresident of Maryland AND you are required to file a federal return based upon the income levels in Table 1 or 2 AND you received income from sources within Maryland. Remember, if your federal gross income is more than the federal minimum filing requirement for your filing status, you are required to file a Maryland return, even if the income attributable to Maryland is less than the federal filing requirement.

IF YOU ARE A NONRESIDENT, YOU ARE NOT REQUIRED TO FILE A MARYLAND RETURN IF:

- your Maryland gross income is less than the minimum filing level for your filing status, OR
- you had no income from Maryland sources, OR
- you reside in the District of Columbia, Pennsylvania, Virginia or West Virginia and had only wages from Maryland.

TO DETERMINE IF YOU ARE REQUIRED TO FILE A MARYLAND RETURN:

- a. Add up all of your federal **gross** income to determine your total income. Gross income is defined in the Internal Revenue Code and, in general, consists of all income from any source. It includes wages and other compensation for services, **gross** income derived from business, gains (not losses) derived from

dealings in property, interest, rents, royalties, dividends, alimony, annuities, pensions, income from partnerships or fiduciaries, etc. IRS Publication 525 provides additional information on taxable and nontaxable income.

- b. Do not include social security or railroad retirement benefits in your total income.
- c. Add to your total income any Maryland Additions to Income. (See Instruction 12.) **This is your Maryland gross income.**

- d. If you are a dependent, add to your total income any Maryland additions and subtract any Maryland subtractions. (See Instructions 12 and 13.) This is your Maryland gross income.
- e. You must file a Maryland return if your Maryland gross income equals or exceeds the income levels in Table 1 below.
- f. If you or your spouse is 65 or over, use Table 2, "Minimum Filing Levels for Taxpayers 65 or over," below.

MARYLAND TAX WITHHELD IN ERROR

If Maryland tax was withheld from your income, you must file to obtain a refund of the withholding. Complete all of the information at the top of the form through the filing status, residence information and exemption areas. Enter your federal adjusted gross income on line 17 in both columns 1 and 3 and line 24. Then complete lines 43-48, 50 and 52.

Sign the return and attach withholding statements (Form W-2 and/or 1099) showing the Maryland tax withheld equal to the refund you are claiming.

Your return is then complete. You must file within three years of the original due date to receive any refund.

Minimum Filing Level Tables

Table 1 – For taxpayers under 65	Table 2 – For taxpayers 65 or over
Single persons (including dependent taxpayers) \$ 6,950	Single, age 65 or over \$ 7,950
Joint return 12,500	Joint return, one spouse age 65 or over 13,300
Married persons filing separately 2,700	Joint return, both spouses age 65 or over 14,100
Head of household 8,950	Married persons filing separately, age 65 or over 2,700
Qualifying widow(er) 9,800	Head of household, age 65 or over 9,950
	Qualifying widow(er), age 65 or over 10,600

5 Use of federal return. First complete your 1998 federal income tax return.

You will need the information from your federal return in order to complete your Maryland return. Therefore, complete your federal return **before** you continue beyond this point. Maryland law

requires that your income and deductions be entered on your Maryland return exactly as they were reported on your federal return. However, all items reported on your Maryland return are

subject to verification, audit and revision by the Maryland State Comptroller's Office.

6 Mailing label. Remove the label located under the flap inside the front cover of this tax packet and place it over the name and address blanks of your tax return. Using the label speeds up processing your return, including getting your refund to you sooner. It also reduces the possibility of error which could delay your refund.

DO NOT USE YOUR LABEL IF:

- a. your name, address or social security number is wrong, OR
- b. you and your spouse are going to file separate

rate returns and both of your names, initials or social security numbers are on the label, OR
 c. You are going to file a joint return and only one name is on the label.

IF YOUR RETURN IS BEING COMPLETED BY SOMEONE ELSE:

Take this packet to your tax preparer so that the preparer can attach the label to your return.

7 Name and address information. Complete the "Name," "Address" and "Social security number" boxes.

8 Filing status. Check the filing status box which matches the filing status you used on your federal return unless you are a dependent taxpayer.

A **dependent taxpayer** is one who can be claimed as a dependent on another person's tax return. If married, the dependent taxpayer and spouse must file separate returns. A dependent taxpayer may not claim a personal exemption for

himself. Check the box for filing status 6. Generally, if you filed a joint federal return for 1998, you must file a joint Maryland return. Married couples who file joint federal returns may file separate Maryland returns when one spouse is a

resident of Maryland and the other spouse is a nonresident of Maryland. If you and your spouse filed separate federal returns you must file separate Maryland returns.

9 Residence information. Answer ALL the questions and fill in the appropriate boxes. If you are a Pennsylvania resident, list the township/boro in which you live.

Your state of legal residence is your domicile or permanent home. It is the place you intend to return to after temporary absences. You do not

change or abandon a domicile until you establish a new domicile in another state. Military personnel retain their states of legal residence as

shown in their records until they take specific action to change the state. Duty assignments alone do not affect legal residence.

10 Exemptions. Determine what exemptions you are entitled to and complete the appropriate area on the form.

EXEMPTIONS ALLOWED

You are permitted the same **number** of exemptions which you are permitted on your federal return; however, the exemption **amount** is different on the Maryland return. Even if you are not required to file a federal return, the federal rules for claiming exemptions still apply to you. Refer to the federal income tax instructions for further information.

In addition to the exemptions allowed on your federal return, you and your spouse are permitted

to claim exemptions for being age 65 or over or for blindness. These additional exemptions are in the amount of \$1,000 each.

If "Other Dependents" are 65 or over, you also receive an extra exemption of \$1,750 which is not permitted on the federal return. Simply check the appropriate boxes.

Complete the **EXEMPTIONS** area on the front of Form 505 to determine the exemption amount to enter on line 31.

PART-YEAR RETURNS

If you are required to file **both** a resident and nonresident return for tax year 1998, each exemption is limited to a total of \$1,750. Your exemptions must be prorated on the resident return and nonresident return based on Maryland income.

11**Income and adjustments.** Complete lines 1 through 17 of Column 1 using the figures from your federal return.

Enter in the Maryland Income column all income or loss which was derived from Maryland sources and enter in the Non-Maryland Income column all income or loss derived from non-Maryland sources. Refunds of state or local income taxes, pensions, annuities, IRA distributions, unemployment compensation and social security or railroad retirement benefits are not

considered to be from Maryland sources for income tax purposes when these items are received by a nonresident of Maryland. Adjustments to federal gross income are not generally applicable to Maryland unless they pertain to business carried on in Maryland or services performed in Maryland.

If you are a resident of the District of Columbia, Pennsylvania, Virginia or West Virginia, and you did not actually reside in Maryland for more than six months of 1998, enter all wage and salary income in the Non-Maryland Income column, even if you earned the income from services performed in Maryland.

12**Additions to income.** Determine which additions to income apply to you. Write the correct amounts on lines 18 and 19 of Form 505. Instructions for each line:

Line 18. NON-MARYLAND LOSS. If the amount on line 17 in Column 3 is a loss, enter it on line 18 and do not make any entry on line 22.

Line 19. OTHER ADDITIONS TO INCOME. If one or more of these apply to you, enter the total amount on line 19 and identify each item using the code letter:

CODE LETTER

- a. Net additions from federal Form K-1 for your share of income from partnerships, S corporations or fiduciaries.
- b. Tax Preference Items. If the total of your tax preference items is less than \$10,000 (\$20,000 for married taxpayers filing joint returns) this addition to income does not apply to you. Use federal Form 6251 to determine your tax preference items (even if you are not required to file Form 6251 with your federal

return). If the total of your tax preference items is \$10,000 or more (\$20,000 for married taxpayers filing joint returns) you must complete and attach Maryland Form 502TP. Include the amount from line 5 of Form 502TP on line 19 of Form 505. See the instructions for non-residents on the back of Form 502TP regarding the tax preference exclusion amount.

- c. Eligible wages, child care expenses and/or transportation expenses paid or provided for qualified employees in the current year to the extent allowed on Form 500CR, Business Tax Credits as an Enterprise Zone Tax Credit, Employment Opportunity Tax Credit and/or Employment of Individuals with Disabilities Tax Credit.
- d. Oil percentage depletion allowance claimed under Section 613 of the Internal Revenue Code.
- e. Income exempt from federal tax under treaty but not from Maryland tax.

- f. Net operating loss deduction to the extent of a double benefit. Administrative Release No. 18 is available from any office of the Revenue Administration Division.
- g. Pickup contributions of a State retirement or pension system member. (The pickup amount will be stated separately on your W-2 wage statement.)
- h. The amount claimed and allowed as a deduction for federal income tax purposes for expenses attributable to operating a family day care home or a child care center in Maryland without having the registration or license required by the Family Law Article.
- i. Any refunds of contributions made under the Maryland Higher Education Investment Program, to the extent the contribution was subtracted from Federal Adjusted Gross Income. (Administrative Release #32 is available from any office of the Comptroller.)

13**Subtractions from income.** Determine which subtractions apply to your Maryland income. Write the correct amounts on lines 22 and 23 of Form 505. Instructions for each line:

Line 22. NON-MARYLAND INCOME. If the amount on line 17 in Column 3 is not a loss, enter it on line 22 and do not make any entry on line 18.

Line 23. OTHER SUBTRACTIONS FROM INCOME. If one or more of these apply to your Maryland income, enter the total amount on line 23 and identify each item using the code letter:

CODE LETTER

- a. Child care expenses. You may subtract the cost of caring for your dependents while you work. There is a limitation of \$2,400 (\$4,800 if two or more dependents receive care). To claim this subtraction from income, use the amount from line 3 of either federal Form 2441 or Form 1040A Schedule 2.
- b. Net subtractions from federal Form K-1 for your share of income from partnerships, S corporations or fiduciaries.
- c. Charitable travel expense. You may subtract from income unreimbursed vehicle travel expenses for:
 - 1. A volunteer fire company;

- 2. Service as a volunteer for a charitable organization whose principal purpose is to provide medical, health or nutritional care; AND
- 3. Assistance for handicapped students at a Maryland community college (other than providing transportation to and from the college).

Attach Maryland Form 502V to claim this subtraction from income.

- d. Amount of wages and salaries which were not allowed as a business expense because you took the federal Targeted Jobs Credit.
- e. Expenses up to \$5,000 incurred by a blind person for a reader, or up to \$1,000 incurred by an employer for a reader for a blind employee.
- f. Expenses incurred for reforestation or timber stand improvement of commercial forest land. Qualifications and instructions are on Form DNR-393, available from the Department of Natural Resources, telephone 410-260-8531.
- g. The amount added to your taxable income for the use of an official vehicle used by a member of a state, county or local police or fire

department. The amount is stated separately on Form W-2.

- h. Up to \$3,000 in expenses incurred by parents who adopt a child with special needs through a public or nonprofit adoption agency and up to \$2,000 in expenses incurred by parents who adopt a child without special needs.
- i. Purchase and installation costs of certain conservation tillage equipment as certified by the Maryland Department of Agriculture. Attach a copy of the certification.
- j. The value of farm products you donated to a gleaning cooperative as certified by the Maryland Department of Agriculture. Attach a copy of the certification.
- k. The lesser of \$1,154 or the Maryland income of the spouse with the lower income if both spouses have Maryland income and you file a joint return.
- l. Any amounts received by the beneficiary of the Maryland Higher Education Investment Program that is included in the beneficiary's federal adjusted gross income (i.e. earnings from the original contribution).

14**Maryland income factor.** You must adjust your standard or itemized deductions and exemptions based on the percentage of your income subject to Maryland tax. Complete lines 26 and 27 to figure the percentage of Maryland income to total income. If the percentage is 0, less than 0 or greater than 100, use 1 as your factor.**15****Standard deduction.** Complete line 29a only if you are not itemizing deductions.

The standard deduction method gives you a standard deduction without the need to itemize deductions. Use the appropriate worksheet on page 4 to determine the total standard deduction

for your filing status and Maryland income. You must adjust the total standard deduction on line 29a based on the percentage of Maryland income. On line 29e enter the Maryland

income factor from line 27 to figure your Maryland standard deduction.

Figure your standard deduction

If your filing status is:

- Single
- Married filing separately
- or
- Dependent taxpayer

Use Worksheet 1, below.

- Married filing jointly
- Head of household
- or
- Qualifying widow(er)

Use Worksheet 2, below.

Worksheet 1		Worksheet 2	
If your income on line 28 is between:	Your standard deduction is:	If your income on line 28 is between:	Your standard deduction is:
\$1 - 10,000	\$ <u>1,500</u>	\$1 - 20,000	\$ <u>3,000</u>
or		or	
If your income on line 28 is between \$10,000-13,333		If your income on line 28 is between \$20,000-26,667	
Enter income from line 28:	\$ _____	Enter income from line 28:	\$ _____
Multiply by 15 percent (.15)	X <u>.15</u>	Multiply by 15 percent (.15)	X <u>.15</u>
This is your standard deduction	\$ _____	This is your standard deduction	\$ _____
or		or	
If your income on line 28 is:	Your standard deduction is:	If your income on line 28 is:	Your standard deduction is:
\$13,333 or over	\$ <u>2,000</u>	\$26,667 or over	\$ <u>4,000</u>
Enter your standard deduction on line 29a.		Enter your standard deduction on line 29a.	

16 **Itemized deductions.** If you figure your tax by the ITEMIZED DEDUCTION METHOD, complete lines 29b, c and d on Maryland Form 505.

USE FEDERAL FORM 1040 SCHEDULE A
To use the ITEMIZED DEDUCTION METHOD, you must itemize your deductions on your federal return and complete federal Form 1040 Schedule A. Copy the amount from Schedule A, line 28, Total Itemized Deductions, onto line 29b of Form 505. Complete lines 29b to 29e and enter the result on line 29.
NOTE: Certain high-income taxpayers are

required to reduce their federal itemized deductions. If you had to reduce your total federal itemized deductions, use the ratio of allowed deductions (federal Schedule A, line 28) to total deductions (the sum of lines 4, 9, 14, 18, 19, 26 and 27) to calculate the amount of state and local taxes to be entered on line 29c of Form 505. You are not required to itemize deductions on your Maryland return simply because you item-

ized on your federal return. Figure your tax each way to determine which method is best for you. Your Maryland itemized deductions are limited to those deductions related to Maryland income. You must adjust the total itemized deductions on line 29d based on the percentage of Maryland income. On line 29e enter the Maryland income factor from line 27 to figure your Maryland itemized deductions.

17 **Exemption allowance computation.** You must adjust the total exemption amount on line 31 based on the percentage of Maryland income. On line 32 enter the Maryland income factor from line 27 to figure your Maryland exemption allowance.

18 **Figure your Maryland taxable income.** Subtract line 33 from line 30 to compute your Maryland taxable income.

19 **Figure your Maryland tax.** You must use the tax table if your taxable income is less than \$50,000.

Find the income range in the tax table that applies to the amount you reported on line 34 of your return. Find the Maryland tax corresponding

to your income range. Enter the tax amount on line 35 of your return. If your taxable income on line 34 is \$50,000 or more, use the Maryland Tax

Computation Worksheet at the end of the tax table.

20 **Earned income and poverty level credits.** You may claim a credit on line 36 equal to one-half of the earned income credit on your federal return multiplied by the Maryland income factor. You may claim a credit on line 38 of 5% of your earned income multiplied by the Maryland income factor if your income is less than the poverty income guidelines. You may also be eligible for a refundable earned income credit.

If you filed a joint federal return, but a separate Maryland return, you may claim a combined total of up to one-half the federal credit.

your federal return, then you may claim one-half (50%) of the federal credit multiplied by the Maryland income factor on your Maryland return. Complete Part I of the worksheet below to calculate the amount to enter on line 36 of Form 505. This is not a refundable credit.

POVERTY LEVEL CREDIT

If your earned income and federal adjusted gross income are below the poverty level income for the number of exemptions on your federal tax return, you may be eligible for the poverty level credit.

EARNED INCOME CREDIT

If you claimed an earned income credit on

You are not eligible for this credit if you checked filing status 6 (dependent taxpayer) on your Maryland income tax return.

Generally, if your Maryland state tax exceeds 50% of your federal earned income credit and your earned income and federal adjusted gross income are below the poverty income guidelines from the worksheet, you may claim a credit of 5% of your earned income multi-

plied by the Maryland income factor.

Complete Part II of the worksheet below to calculate the amount to enter on line 38 of Form 505.

This is not a refundable credit.

REFUNDABLE EARNED INCOME CREDIT

If one-half of your prorated federal earned income credit is greater than your Maryland tax

and you have one or more dependents that you may claim as an exemption on your federal income tax return, you may also be eligible for a refundable earned income credit. This credit is the amount by which 10% of your federal earned income credit multiplied by the Maryland income factor exceeds your Maryland tax liability. Complete Part III of the worksheet below and enter the result on line 44 of Form 505.

EARNED INCOME CREDIT, POVERTY LEVEL CREDIT and REFUNDABLE EARNED INCOME CREDIT WORKSHEET

PART I – Earned Income Credit

1. Maryland tax (from line 35 of Form 505) 1. _____
2. Federal earned income credit _____ x 50% (.50). 2. _____
3. Multiply line 2 by the Maryland income factor _____% (from line 27). Enter this amount here and on line 36 of Form 505. ... 3. _____
4. Subtract line 3 from line 1. If less than zero (0) enter zero (0) 4. _____

If line 4 is greater than zero (0), you may qualify for the Poverty Level Credit. Go to Part II.

If line 4 is zero (0), you may qualify for the Refundable Earned Income Credit. Go to Part III.

PART II – Poverty Level Credit

If you checked filing status 6 on your Maryland return, you are not eligible for this credit.

1. Enter the amount from line 17, Column 1 of Form 505 1. _____
2. Enter the total of your salary, wages, tips and other employee compensation and net profit from self-employment. (Do not include a farm or business loss.) Also include your distributive share of partnership, LLC or S Corporation income. 2. _____
3. Find the number of exemptions in the chart that is the same as the number of exemptions entered on your federal tax return. Enter the income level that corresponds to the exemption number 3. _____
4. Enter the amount from line 1 or 2, whichever is larger 4. _____

Compare lines 3 and 4. If line 4 is greater than line 3, STOP HERE.

You do not qualify for this credit.

If line 3 is greater than line 4, continue to line 5.

5. Multiply line 2 of Part II by 5% (.05) 5. _____
6. Multiply line 5 by the Maryland income factor _____% (from line 27). Enter that amount here and on line 38 of Form 505.) 6. _____

POVERTY INCOME GUIDELINES	
Number of Exemptions on Federal Return	Income Level
1	\$ 8,050
2	\$10,850
3	\$13,650
4	\$16,450
5	\$19,250
6	\$22,050
7	\$24,850
8	\$27,650

If you have more than 8 exemptions, add \$2,800 to the last income level for each additional exemption.

PART III – Refundable Earned Income Credit

You must have one or more dependents who may be claimed as an exemption to claim this credit.

COMPUTE THIS CREDIT ONLY IF LINE 3 IN PART I IS ZERO.

1. Multiply your federal earned income credit _____ by the Maryland income factor _____% (from line 27). 1. _____
2. Multiply line 1 x 10% (.10) and enter the result 2. _____
3. Enter your Maryland tax from Part I, line 1 3. _____
4. Subtract line 3 from line 2. If less than zero (0) enter zero (0). This is your refundable earned income credit 4. _____

If line 4 is greater than zero, enter the amount on line 44 of Form 505.

21 Total Maryland tax and contribution. Add any contribution amounts from lines 40 and 41 to your adjusted Maryland tax on line 39 and enter the total on line 42.

CHESAPEAKE BAY AND ENDANGERED SPECIES FUND

You may contribute any amount you wish to this fund. The amount contributed will reduce your refund or increase your balance due. See the inside back cover of this packet for addition-

al information.

FAIR CAMPAIGN FINANCING FUND

You may contribute any amount you wish up to \$500 (\$1,000 if you file a joint return). The amount contributed will reduce your refund or increase your balance due.

IMPORTANT: If there are not sufficient credits (lines 43-47) or other payments to satisfy your tax and the contribution you have designated, the contribution amounts will be reduced. If you have entered amounts for contribution to both funds, any reduction will be applied proportionately.

22 Taxes paid and credits. Write your taxes paid and credits on lines 43-47. Instructions for each line:

Line 43. Write the total Maryland and local tax withheld as shown on the wage and tax statements (Forms W-2, W-2G or 1099) you have received. Add up the amounts identified as Maryland tax withheld on each form and write the total on line 43. Attach Forms W-2, W-2G and 1099 to your return **if Maryland tax is withheld.**

IMPORTANT: Your wage and tax statements contain many numbers. Be sure you add only the amounts identified as Maryland tax withheld.

Line 44. If one-half of your federal earned income credit is greater than your Maryland state income tax, you may be eligible for a refundable earned income credit. See Instruction 20 in this booklet and complete Part III of the

EARNED INCOME CREDIT WORKSHEET to calculate this credit.

Line 45. Enter on line 45 the total of:
a. Maryland estimated tax payments,
b. Amount of overpayment applied from your 1997 return, AND
c. Payment made with a request for an automatic extension of time to file your 1998 return.

(See the instructions on Form 502E in this tax booklet.)

NOTE: Estimated tax payments are required if you expect to receive any income from which no tax or not enough Maryland tax will be withheld. Read the instructions on the back of Form 502D, DECLARATION OF ESTIMATED MARYLAND INCOME TAX.

Line 46. If you were a member of a partnership, S corporation or limited liability company doing business in Maryland and the entity paid non-resident tax on your behalf, enter the amount on line 46. You must attach a statement from the partnership, S corporation or limited liability company showing the amount of tax paid by them on your behalf.

Line 47. Business and rehabilitation tax credits are allowed for certain expenses.

a. Business tax credits (as calculated on Form 500CR) are as follows: Enterprise Zone Tax Credit, Employment Opportunity Tax Credit, Employment of Individuals with Disabilities Tax Credit, Job Creation Tax Credit, Neighborhood and Community Assistance Program Tax Credit, Businesses That Create New Jobs Tax Credit, Clean Fuel Vehicle Tax Credit and the Telecommunications Property Tax Credit.

For additional information regarding the above income tax credits, see the instructions provided for Form 500CR-Business Tax Credits. Form 500CR is available from any office of the Comptroller.

b. A credit is allowed for 15% of qualified rehabilitation expenditures as certified by the Maryland Historical Trust. Qualifications and instructions are on Form 502H.

NOTE: If you have credits from Form 500CR, enter your credit from Form 502H onto Form 500CR and submit both forms. Otherwise, submit only Form 502H with Form 505.

c. A qualifying cogenerator, as determined under the Public Utility Regulatory Policies Act of 1978, may be eligible for a tax credit for the purchase of Maryland-mined coal. Contact the Revenue Administration Division for more information.

23

Overpayment or balance due. Calculate the Balance Due (line 49) or Overpayment (line 50). Read instructions under UNDERPAYMENT OF ESTIMATED TAX and then go to BALANCE DUE or OVERPAYMENT.

UNDERPAYMENT OF ESTIMATED TAX

If you had income that did not have tax withheld or did not have enough tax withheld during the year, you may have owed an estimated tax. All taxpayers should refer to Form 502UP to determine if they owe interest because they paid too little estimated tax during the year.

If you owe interest, then complete Form 502UP and write the amount of interest (line 18 of Form 502UP) on line 53. Attach Form 502UP.

Generally, you do not owe interest if:

- You owe less than \$500 tax on income which is not subject to withholding, OR
- Each current year payment, made quarterly

as required, is equal to or more than one-fourth of last year's taxes, OR

c. You made quarterly payments during the year which equal 90% of this year's tax.

Special rules apply if your gross income from farming or fishing is at least two-thirds of your total estimated gross income. See the back of Form 502UP for additional information and instructions for claiming this exemption from interest.

BALANCE DUE

If you have a balance due on line 49, add this amount to any amount on line 53. Put the total on line 54.

OVERPAYMENT

If you have an overpayment on line 50, the Revenue Administration Division will refund any amount of \$1.00 or more. If you want part or all of your overpayment credited to your 1999 estimated tax, then write the amount you want credited on line 51. Overpayments may first be applied to previous years tax liabilities or other debts as required by federal or state law. If you must pay interest for underpayment of estimated tax, enter the amount of interest from line 18 of Form 502UP on line 53. Subtract lines 51 and 53 from your overpayment (line 50). This is the amount of your refund. Write this amount on line 52. No refunds of less than \$1.00 will be sent.

24

Signature, telephone numbers, code number and attachments. Sign and date your return, and enter your telephone numbers. Be sure to attach all required forms, schedules and statements.

SIGNATURES

You must sign your return. Both husband and wife must sign a joint return. Your signature(s) signifies that your return, including all attachments, is, to the best of your knowledge and belief, true, correct and complete, under the penalties of perjury.

If a power of attorney is necessary, complete federal Form 2848 and attach to your return.

TAX PREPARERS

If another person prepared your return, that person must also sign the return. The preparer

declares that the return is based on all information required to be reported of which the preparer has knowledge, under the penalties of perjury.

CODE NUMBER

If your gross income from farming or fishing is at least two-thirds of your total estimated gross income, or if other special circumstances apply, you may be exempt from the interest for underpayment of estimated tax. Refer to Form 502UP for additional information. If you are exempt, enter the appropriate code (300 or 301) in the code number box located to the right of the

signature area.

ATTACHMENTS

Be sure to attach wage and tax statements (Forms W-2, W-2G or 1099) to the front of your return if Maryland tax is withheld. Be sure to attach all forms, schedules, and statements required by these instructions. Place your check or money order on top of your wage and tax statements and fasten with one staple on the front of your tax return.

25

Payment and mailing instructions and deadlines.

PAYMENT INSTRUCTIONS

Make your check or money order payable to "Comptroller of the Treasury." Use blue or black ink. Do not use red ink. Put your social security number, type of tax and year of tax being paid on your check. Mark an "X" in the box for "Payment Enclosed" on the gold envelope. **DO NOT SEND CASH.**

MAILING INSTRUCTIONS

Mail your return in the gold envelope provided

in this booklet. If the gold envelope is lost, mail your return to:

**Comptroller of the Treasury
Revenue Administration Division
Annapolis, Maryland 21411-0001**

DUE DATE

Returns must be mailed by April 15, 1999, for calendar year taxpayers. Persons filing on a fiscal year basis should see Instruction 26.

EXTENSION OF TIME TO FILE

Follow the instructions on Form 502E to request an automatic extension of the time to file your 1998 return. Filing this form extends the time to file your return, but does not extend the time to pay your taxes. Payment of the expected tax due is required with Form 502E by April 15, 1999. If no tax is due and you requested a federal extension, you do not need to file Form 502E or take any other action to obtain an automatic extension.

26

Fiscal year. You must file your Maryland return using the same tax year and the same basis (cash or accrual) as you used on your federal return.

To file a fiscal year return, complete the Fiscal year information at the top of Form 505, and print "FY" in bold letters in the upper left hand corner of the form. Whenever the term "tax year"

appears in these instructions, fiscal year taxpayers should understand the term to mean "fiscal year." Use the 1998 forms in this package for fiscal years which begin during calendar

year 1998.

Fiscal year returns are due on the 15th day of the 4th month following the close of the fiscal year.

Military personnel who are legal residents of Maryland

1—without overseas pay	Must file a resident return (Form 502) and report all income from all sources, wherever earned. You must calculate the local portion of the tax regardless of whether you were stationed in Maryland or not. The location of your legal residence determines which county should be entered on Form 502. See Instructions 6 and 19.
2—with overseas pay	Same as above, may subtract up to \$15,000 in military pay earned outside U.S. boundaries or possessions, depending upon total income.

Military personnel who are legal residents of another state

1—with military income only	Not required to file a Maryland return.
2—with military income and other income outside Maryland	Not required to file a Maryland return.
3—with military and other income earned in Maryland, single or with an unemployed civilian spouse	Must file a nonresident return (Form 505), reporting total income, subtracting military pay, unearned and non-Maryland income, then computing the tax on Maryland earned income only. Deductions and exemptions must be apportioned using the ratio of Maryland income to federal adjusted gross income.
4—with military income, and civilian spouse employed in Maryland, residing in Maryland less than six months	Military person and civilian spouse must file a joint nonresident return (Form 505), subtracting military pay, unearned and non-Maryland income, computing the tax on Maryland income only. Deductions and exemptions must be apportioned using the ratio of Maryland income to federal adjusted gross income.
5—with military income, and civilian spouse with any income residing in Maryland more than six months	<p>The civilian taxpayer becomes a statutory resident because of residency in Maryland more than six months of the taxable year and the couple may file a joint resident return (Form 502) or the civilian spouse may file a separate resident return. If the civilian spouse files a separate resident return, the military spouse is not required to file a Maryland return. If you are not certain which filing status to use, figure your tax both ways to determine which status is best for you.</p> <p>If the civilian spouse files a separate resident return, see Instruction 8. If the couple files a joint return, report your federal adjusted gross income on your Maryland return. Subtract military pay and the military taxpayer's portion of any investment income (interest, dividends, etc.) from the joint federal adjusted gross income. See Instruction 26 (c) through (k) in the resident booklet.</p> <p>The Maryland tax is then computed based on the balance of the total income. The standard deduction or itemized deductions and exemptions must be adjusted using the ratio of Maryland adjusted gross income to federal adjusted gross income. In this situation, Worksheet A on the next page should be used to compute the amount of itemized deductions and the allowable exemptions.</p>
6—with military income and other income in Maryland and civilian spouse with any income residing in Maryland for more than six months	<p>The civilian taxpayer becomes a statutory resident because of residency for more than six months of the taxable year. The military spouse remains a nonresident for purposes of Maryland taxation. The military taxpayer may file a separate nonresident return (Form 505) and the civilian spouse may file a separate resident return (Form 502). (See Instruction 8.) However, if the couple chooses to file a joint resident return (Form 502):</p> <ul style="list-style-type: none"> • The military taxpayer's Maryland income is not subject to the local tax. (Enter the word "MILITARY" on line 38.) • Standard or itemized deductions and exemptions must be adjusted, using a ratio of Maryland adjusted gross income to federal adjusted gross income. • The local tax must be adjusted using Worksheet B. In this situation, Worksheets A and B should be used to compute the adjustment to the standard deduction or itemized deductions and exemptions and to compute the local tax for the civilian taxpayer.
7—both spouses in the military and not domiciled in Maryland and one or both have Maryland income	Must file a joint nonresident return. Exemptions and the standard deduction or itemized deductions must be adjusted.

Military personnel should be aware that there may be provisions for tax credits granted either by Maryland or another state. See Maryland Form 502CR and instructions. Read carefully the instructions provided by the state of legal residence for any possible credits allowed by that state.

28 Part-year residents. If you moved into or out of Maryland during 1998 AND received taxable Maryland income both while you were a resident and while you were a nonresident AND you are required to file a federal return, you are required to file two returns with the State of Maryland.

Complete your resident return (Form 502) using the instructions for part-year residents. Complete your nonresident return (Form 505) using the instructions in this packet with the following exceptions:

INCOME AND ADJUSTMENTS

Treat your Maryland resident income as non-Maryland income. You will be taxed on this income on your resident return.

STANDARD DEDUCTION

Your combined total standard deduction may not exceed the maximum amount for your filing status.

EXEMPTIONS

Each exemption is limited to a total of \$1,750. Your exemption must be prorated on the resident and nonresident returns based on Maryland income.

EARNED INCOME AND POVERTY LEVEL CREDITS

You must prorate your earned income and poverty level credits based on Maryland income.

WITHHOLDING AND ESTIMATED TAX PAYMENTS

You must allocate your total payments between your two returns.

29 Partnerships (including limited liability companies) and S corporations may file a composite income tax return on behalf of nonresident partners and shareholders.

Nonresident partners and shareholders who receive income from partnerships and S corporations doing business in Maryland are required to file Maryland nonresident returns. With the approval of the Comptroller, any partnership or S corporation doing business in the state of Maryland may file a composite return on behalf of its nonresident partners or shareholders if:

- 1. The return accurately reflects the Maryland taxable income and tax liability of each part-

- ner or shareholder shown on the return, AND
- 2. A schedule is attached containing the following information for each partner or shareholder:
 - a. Name, social security number and address
 - b. Distribution share
 - c. Number of exemptions and filing status
 - d. Maryland apportioned income
 - e. Standard deduction
 - f. Maryland taxable income
 - g. Maryland tax, AND

- 3. The partnership or S corporation pays the tax, interest and penalty due by each partner or shareholder shown on the return.

Complete only the name and address areas and lines 39-54 of Form 505.

For more information, Administrative Release No. 6 may be obtained from any office of the Comptroller.

30 Filing return of deceased taxpayer. Do not use the preprinted label. Use the following special instructions for the return of a taxpayer who died during the tax year:

FILING THE RETURN

If an individual required to file an income tax return dies, the final income tax return shall be filed:

- a. by the personal representative of the individual's estate;
- b. if there is no personal representative, by the decedent's surviving spouse; OR
- c. jointly by the personal representatives of each if both husband and wife are deceased.

JOINT RETURN

If the spouse of the deceased taxpayer filed a joint return with the decedent, then a joint Maryland return must be filed.

The word "DECEASED" and the date of death should be written after the decedent's name at the top of the form. The name and position of any person, other than the surviving spouse, filing the return should be clearly noted on the form. Attach a copy of the Letters of Administration or, if the return is filed solely by the surviving spouse, attach a death certificate.

ALL OTHER RETURNS

If the return is filed by the personal representative, write the words "ESTATE OF" before the decedent's first name and the date of death after the last name. The name and position of the person filing the return should be clearly noted on the form. Attach a copy of the Letters of Administration.

If there is no personal representative, write the word "DECEASED" and the date of death after the decedent's last name. The name and position of the person filing the return should be clearly noted on the form. Attach a copy of federal Form 1310.

31 Amended returns. If you need to change a return which you have already filed, or if the Internal Revenue Service changes your return, you must file an amended return.

FILING AN AMENDED RETURN

You must file an amended return to make certain changes on your original return. These include changes in income, filing status, amount of deductions, the number of exemptions and the amount of additions to income and subtractions from income.

Use Form 502X to file an amended return and include a copy of your federal return. Form 502X and instructions may be obtained by calling 410-260-7951, by visiting our website at www.marylandtaxes.com or by calling Forms-by-fax at 410-974-3299.

CHANGES IN YOUR FEDERAL TAX

If the Internal Revenue Service makes any changes on your federal return, you must notify the State of Maryland. Send notification to the Maryland Revenue Administration Division within 90 days of the final determination of the changes by the IRS.

If you file an amended federal return which changes your Maryland return, you must file an amended Maryland return.

IF YOUR ORIGINAL RETURN SHOWED A REFUND

If you expect a refund from your original return, do not file an amended return until you have received your refund check. Then cash the check; do not return it. If your amended return shows a smaller refund, send a check for the difference with the amended return. If your amended return shows a larger refund, the Revenue Administration Division will issue an additional refund check.

ADDITIONAL INFORMATION

Do not file an amended return until sufficient time has passed to allow the original return to be processed. For current year returns, allow at least

six weeks.

Generally, you must file your claim for refund within three years from the date your original return was filed or within two years from the date the tax was paid, whichever is later. A return filed early is considered filed on the date it was due.

A claim for refund based on a federal net operating loss carryback must be filed within three years from the due date of the return for the year of the net operating loss.

If the claim for refund resulted from a federal adjustment or final decision of a federal court which is more than three years from the date of filing or more than two years from the time the tax was paid, a claim for refund must be filed within one year from the date of the adjustment or final decision.

No refund for less than \$1.00 will be issued. No payment of less than \$1.00 is required.

32 Privacy act information.

The Tax-General Article of the Annotated Code of Maryland authorizes the Revenue Administration Division to request information on tax returns to administer the income tax laws of Maryland, including determination and collection of correct taxes. Code Section 10-804 says that you must include your social security number on what you file. This is so we know who you are and can process your return and papers. If you fail to provide all or part of the requested infor-

mation, then exemptions, exclusions, credits, deductions or adjustments may be disallowed and you may owe more tax. In addition, the law provides penalties for failing to supply information required by law or regulations.

You may look at any records held by the Revenue Administration Division which contain personal information about you. You may inspect such records, and you have certain rights to amend or correct them.

As authorized by law, information furnished to the Revenue Administration Division may be given to the United States Internal Revenue Service, a proper official of any state that exchanges tax information with Maryland and to an officer of this State having a right to the information in that officer's official capacity. The information may be obtained in accordance with a proper legislative or judicial order.

1998 MARYLAND TAX TABLE

INSTRUCTIONS:

1. Find the income range that applies to the amount you reported on line 34 of your return.
2. Find the Maryland tax corresponding to your income range.
3. Enter the tax amount on line 35 of your return.
4. This table does not include the local income tax.
5. If your taxable income on line 34 is \$50,000 or more, use the Maryland Tax Computation Worksheet at the end of the tax table.

If your income from line 34 is . . .			If your income from line 34 is . . .			If your income from line 34 is . . .			If your income from line 34 is . . .			If your income from line 34 is . . .		
At least	But less than	Your Maryland tax is . . .	At least	But less than	Your Maryland tax is . . .	At least	But less than	Your Maryland tax is . . .	At least	But less than	Your Maryland tax is . . .	At least	But less than	Your Maryland tax is . . .
\$ 0	\$ 50	\$ 0	3,000			6,000			9,000			12,000		
50	75	1	3,000	3,050	91	6,000	6,050	237	9,000	9,050	384	12,000	12,050	530
75	100	2	3,050	3,100	94	6,050	6,100	240	9,050	9,100	386	12,050	12,100	532
100	150	3	3,100	3,150	96	6,100	6,150	242	9,100	9,150	389	12,100	12,150	535
150	200	4	3,150	3,200	99	6,150	6,200	245	9,150	9,200	391	12,150	12,200	537
200	250	5	3,200	3,250	101	6,200	6,250	247	9,200	9,250	393	12,200	12,250	540
250	300	6	3,250	3,300	103	6,250	6,300	250	9,250	9,300	396	12,250	12,300	542
300	350	7	3,300	3,350	106	6,300	6,350	252	9,300	9,350	398	12,300	12,350	545
350	400	8	3,350	3,400	108	6,350	6,400	255	9,350	9,400	401	12,350	12,400	547
400	450	9	3,400	3,450	111	6,400	6,450	257	9,400	9,450	403	12,400	12,450	549
450	500	10	3,450	3,500	113	6,450	6,500	259	9,450	9,500	406	12,450	12,500	552
500	550	11	3,500	3,550	116	6,500	6,550	262	9,500	9,550	408	12,500	12,550	554
550	600	12	3,550	3,600	118	6,550	6,600	264	9,550	9,600	411	12,550	12,600	557
600	650	13	3,600	3,650	120	6,600	6,650	267	9,600	9,650	413	12,600	12,650	559
650	700	14	3,650	3,700	123	6,650	6,700	269	9,650	9,700	415	12,650	12,700	562
700	750	15	3,700	3,750	125	6,700	6,750	272	9,700	9,750	418	12,700	12,750	564
750	800	16	3,750	3,800	128	6,750	6,800	274	9,750	9,800	420	12,750	12,800	567
800	850	17	3,800	3,850	130	6,800	6,850	276	9,800	9,850	423	12,800	12,850	569
850	900	18	3,850	3,900	133	6,850	6,900	279	9,850	9,900	425	12,850	12,900	571
900	950	19	3,900	3,950	135	6,900	6,950	281	9,900	9,950	428	12,900	12,950	574
950	1,000	20	3,950	4,000	138	6,950	7,000	284	9,950	10,000	430	12,950	13,000	576
1,000			4,000			7,000			10,000			13,000		
1,000	1,050	21	4,000	4,050	140	7,000	7,050	286	10,000	10,050	432	13,000	13,050	579
1,050	1,100	22	4,050	4,100	142	7,050	7,100	289	10,050	10,100	435	13,050	13,100	581
1,100	1,150	24	4,100	4,150	145	7,100	7,150	291	10,100	10,150	437	13,100	13,150	584
1,150	1,200	25	4,150	4,200	147	7,150	7,200	294	10,150	10,200	440	13,150	13,200	586
1,200	1,250	27	4,200	4,250	150	7,200	7,250	296	10,200	10,250	442	13,200	13,250	588
1,250	1,300	28	4,250	4,300	152	7,250	7,300	298	10,250	10,300	445	13,250	13,300	591
1,300	1,350	30	4,300	4,350	155	7,300	7,350	301	10,300	10,350	447	13,300	13,350	593
1,350	1,400	31	4,350	4,400	157	7,350	7,400	303	10,350	10,400	450	13,350	13,400	596
1,400	1,450	33	4,400	4,450	159	7,400	7,450	306	10,400	10,450	452	13,400	13,450	598
1,450	1,500	34	4,450	4,500	162	7,450	7,500	308	10,450	10,500	454	13,450	13,500	601
1,500	1,550	36	4,500	4,550	164	7,500	7,550	311	10,500	10,550	457	13,500	13,550	603
1,550	1,600	37	4,550	4,600	167	7,550	7,600	313	10,550	10,600	459	13,550	13,600	606
1,600	1,650	39	4,600	4,650	169	7,600	7,650	315	10,600	10,650	462	13,600	13,650	608
1,650	1,700	40	4,650	4,700	172	7,650	7,700	318	10,650	10,700	464	13,650	13,700	610
1,700	1,750	42	4,700	4,750	174	7,700	7,750	320	10,700	10,750	467	13,700	13,750	613
1,750	1,800	43	4,750	4,800	177	7,750	7,800	323	10,750	10,800	469	13,750	13,800	615
1,800	1,850	45	4,800	4,850	179	7,800	7,850	325	10,800	10,850	471	13,800	13,850	618
1,850	1,900	46	4,850	4,900	181	7,850	7,900	328	10,850	10,900	474	13,850	13,900	620
1,900	1,950	48	4,900	4,950	184	7,900	7,950	330	10,900	10,950	476	13,900	13,950	623
1,950	2,000	49	4,950	5,000	186	7,950	8,000	333	10,950	11,000	479	13,950	14,000	625
2,000			5,000			8,000			11,000			14,000		
2,000	2,050	51	5,000	5,050	189	8,000	8,050	335	11,000	11,050	481	14,000	14,050	627
2,050	2,100	53	5,050	5,100	191	8,050	8,100	337	11,050	11,100	484	14,050	14,100	630
2,100	2,150	55	5,100	5,150	194	8,100	8,150	340	11,100	11,150	486	14,100	14,150	632
2,150	2,200	57	5,150	5,200	196	8,150	8,200	342	11,150	11,200	489	14,150	14,200	635
2,200	2,250	59	5,200	5,250	198	8,200	8,250	345	11,200	11,250	491	14,200	14,250	637
2,250	2,300	61	5,250	5,300	201	8,250	8,300	347	11,250	11,300	493	14,250	14,300	640
2,300	2,350	63	5,300	5,350	203	8,300	8,350	350	11,300	11,350	496	14,300	14,350	642
2,350	2,400	65	5,350	5,400	206	8,350	8,400	352	11,350	11,400	498	14,350	14,400	645
2,400	2,450	67	5,400	5,450	208	8,400	8,450	354	11,400	11,450	501	14,400	14,450	647
2,450	2,500	69	5,450	5,500	211	8,450	8,500	357	11,450	11,500	503	14,450	14,500	649
2,500	2,550	71	5,500	5,550	213	8,500	8,550	359	11,500	11,550	506	14,500	14,550	652
2,550	2,600	73	5,550	5,600	216	8,550	8,600	362	11,550	11,600	508	14,550	14,600	654
2,600	2,650	75	5,600	5,650	218	8,600	8,650	364	11,600	11,650	510	14,600	14,650	657
2,650	2,700	77	5,650	5,700	220	8,650	8,700	367	11,650	11,700	513	14,650	14,700	659
2,700	2,750	79	5,700	5,750	223	8,700	8,750	369	11,700	11,750	515	14,700	14,750	662
2,750	2,800	81	5,750	5,800	225	8,750	8,800	372	11,750	11,800	518	14,750	14,800	664
2,800	2,850	83	5,800	5,850	228	8,800	8,850	374	11,800	11,850	520	14,800	14,850	666
2,850	2,900	85	5,850	5,900	230	8,850	8,900	376	11,850	11,900	523	14,850	14,900	669
2,900	2,950	87	5,900	5,950	233	8,900	8,950	379	11,900	11,950	525	14,900	14,950	671
2,950	3,000	89	5,950	6,000	235	8,950	9,000	381	11,950	12,000	528	14,950	15,000	674

1998 MARYLAND TAX TABLE

Continued:

If your income from line 34 is . . .			If your income from line 34 is . . .			If your income from line 34 is . . .			If your income from line 34 is . . .			If your income from line 34 is . . .		
At least	But less than	Your Maryland tax is . . .	At least	But less than	Your Maryland tax is . . .	At least	But less than	Your Maryland tax is . . .	At least	But less than	Your Maryland tax is . . .	At least	But less than	Your Maryland tax is . . .
15,000			18,000			21,000			24,000			27,000		
15,000	15,050	676	18,000	18,050	822	21,000	21,050	969	24,000	24,050	1,115	27,000	27,050	1,261
15,050	15,100	679	18,050	18,100	825	21,050	21,100	971	24,050	24,100	1,117	27,050	27,100	1,264
15,100	15,150	681	18,100	18,150	827	21,100	21,150	974	24,100	24,150	1,120	27,100	27,150	1,266
15,150	15,200	684	18,150	18,200	830	21,150	21,200	976	24,150	24,200	1,122	27,150	27,200	1,269
15,200	15,250	686	18,200	18,250	832	21,200	21,250	978	24,200	24,250	1,125	27,200	27,250	1,271
15,250	15,300	688	18,250	18,300	835	21,250	21,300	981	24,250	24,300	1,127	27,250	27,300	1,273
15,300	15,350	691	18,300	18,350	837	21,300	21,350	983	24,300	24,350	1,130	27,300	27,350	1,276
15,350	15,400	693	18,350	18,400	840	21,350	21,400	986	24,350	24,400	1,132	27,350	27,400	1,278
15,400	15,450	696	18,400	18,450	842	21,400	21,450	988	24,400	24,450	1,134	27,400	27,450	1,281
15,450	15,500	698	18,450	18,500	844	21,450	21,500	991	24,450	24,500	1,137	27,450	27,500	1,283
15,500	15,550	701	18,500	18,550	847	21,500	21,550	993	24,500	24,550	1,139	27,500	27,550	1,286
15,550	15,600	703	18,550	18,600	849	21,550	21,600	996	24,550	24,600	1,142	27,550	27,600	1,288
15,600	15,650	705	18,600	18,650	852	21,600	21,650	998	24,600	24,650	1,144	27,600	27,650	1,290
15,650	15,700	708	18,650	18,700	854	21,650	21,700	1,000	24,650	24,700	1,147	27,650	27,700	1,293
15,700	15,750	710	18,700	18,750	857	21,700	21,750	1,003	24,700	24,750	1,149	27,700	27,750	1,295
15,750	15,800	713	18,750	18,800	859	21,750	21,800	1,005	24,750	24,800	1,152	27,750	27,800	1,298
15,800	15,850	715	18,800	18,850	861	21,800	21,850	1,008	24,800	24,850	1,154	27,800	27,850	1,300
15,850	15,900	718	18,850	18,900	864	21,850	21,900	1,010	24,850	24,900	1,156	27,850	27,900	1,303
15,900	15,950	720	18,900	18,950	866	21,900	21,950	1,013	24,900	24,950	1,159	27,900	27,950	1,305
15,950	16,000	723	18,950	19,000	869	21,950	22,000	1,015	24,950	25,000	1,161	27,950	28,000	1,308
16,000			19,000			22,000			25,000			28,000		
16,000	16,050	725	19,000	19,050	871	22,000	22,050	1,017	25,000	25,050	1,164	28,000	28,050	1,310
16,050	16,100	727	19,050	19,100	874	22,050	22,100	1,020	25,050	25,100	1,166	28,050	28,100	1,312
16,100	16,150	730	19,100	19,150	876	22,100	22,150	1,022	25,100	25,150	1,169	28,100	28,150	1,315
16,150	16,200	732	19,150	19,200	879	22,150	22,200	1,025	25,150	25,200	1,171	28,150	28,200	1,317
16,200	16,250	735	19,200	19,250	881	22,200	22,250	1,027	25,200	25,250	1,173	28,200	28,250	1,320
16,250	16,300	737	19,250	19,300	883	22,250	22,300	1,030	25,250	25,300	1,176	28,250	28,300	1,322
16,300	16,350	740	19,300	19,350	886	22,300	22,350	1,032	25,300	25,350	1,178	28,300	28,350	1,325
16,350	16,400	742	19,350	19,400	888	22,350	22,400	1,035	25,350	25,400	1,181	28,350	28,400	1,327
16,400	16,450	744	19,400	19,450	891	22,400	22,450	1,037	25,400	25,450	1,183	28,400	28,450	1,329
16,450	16,500	747	19,450	19,500	893	22,450	22,500	1,039	25,450	25,500	1,186	28,450	28,500	1,332
16,500	16,550	749	19,500	19,550	896	22,500	22,550	1,042	25,500	25,550	1,188	28,500	28,550	1,334
16,550	16,600	752	19,550	19,600	898	22,550	22,600	1,044	25,550	25,600	1,191	28,550	28,600	1,337
16,600	16,650	754	19,600	19,650	900	22,600	22,650	1,047	25,600	25,650	1,193	28,600	28,650	1,339
16,650	16,700	757	19,650	19,700	903	22,650	22,700	1,049	25,650	25,700	1,195	28,650	28,700	1,342
16,700	16,750	759	19,700	19,750	905	22,700	22,750	1,052	25,700	25,750	1,198	28,700	28,750	1,344
16,750	16,800	762	19,750	19,800	908	22,750	22,800	1,054	25,750	25,800	1,200	28,750	28,800	1,347
16,800	16,850	764	19,800	19,850	910	22,800	22,850	1,056	25,800	25,850	1,203	28,800	28,850	1,349
16,850	16,900	766	19,850	19,900	913	22,850	22,900	1,059	25,850	25,900	1,205	28,850	28,900	1,351
16,900	16,950	769	19,900	19,950	915	22,900	22,950	1,061	25,900	25,950	1,208	28,900	28,950	1,354
16,950	17,000	771	19,950	20,000	918	22,950	23,000	1,064	25,950	26,000	1,210	28,950	29,000	1,356
17,000			20,000			23,000			26,000			29,000		
17,000	17,050	774	20,000	20,050	920	23,000	23,050	1,066	26,000	26,050	1,212	29,000	29,050	1,359
17,050	17,100	776	20,050	20,100	922	23,050	23,100	1,069	26,050	26,100	1,215	29,050	29,100	1,361
17,100	17,150	779	20,100	20,150	925	23,100	23,150	1,071	26,100	26,150	1,217	29,100	29,150	1,364
17,150	17,200	781	20,150	20,200	927	23,150	23,200	1,074	26,150	26,200	1,220	29,150	29,200	1,366
17,200	17,250	783	20,200	20,250	930	23,200	23,250	1,076	26,200	26,250	1,222	29,200	29,250	1,368
17,250	17,300	786	20,250	20,300	932	23,250	23,300	1,078	26,250	26,300	1,225	29,250	29,300	1,371
17,300	17,350	788	20,300	20,350	935	23,300	23,350	1,081	26,300	26,350	1,227	29,300	29,350	1,373
17,350	17,400	791	20,350	20,400	937	23,350	23,400	1,083	26,350	26,400	1,230	29,350	29,400	1,376
17,400	17,450	793	20,400	20,450	939	23,400	23,450	1,086	26,400	26,450	1,232	29,400	29,450	1,378
17,450	17,500	796	20,450	20,500	942	23,450	23,500	1,088	26,450	26,500	1,234	29,450	29,500	1,381
17,500	17,550	798	20,500	20,550	944	23,500	23,550	1,091	26,500	26,550	1,237	29,500	29,550	1,383
17,550	17,600	801	20,550	20,600	947	23,550	23,600	1,093	26,550	26,600	1,239	29,550	29,600	1,386
17,600	17,650	803	20,600	20,650	949	23,600	23,650	1,095	26,600	26,650	1,242	29,600	29,650	1,388
17,650	17,700	805	20,650	20,700	952	23,650	23,700	1,098	26,650	26,700	1,244	29,650	29,700	1,390
17,700	17,750	808	20,700	20,750	954	23,700	23,750	1,100	26,700	26,750	1,247	29,700	29,750	1,393
17,750	17,800	810	20,750	20,800	957	23,750	23,800	1,103	26,750	26,800	1,249	29,750	29,800	1,395
17,800	17,850	813	20,800	20,850	959	23,800	23,850	1,105	26,800	26,850	1,251	29,800	29,850	1,398
17,850	17,900	815	20,850	20,900	961	23,850	23,900	1,108	26,850	26,900	1,254	29,850	29,900	1,400
17,900	17,950	818	20,900	20,950	964	23,900	23,950	1,110	26,900	26,950	1,256	29,900	29,950	1,403
17,950	18,000	820	20,950	21,000	966	23,950	24,000	1,113	26,950	27,000	1,259	29,950	30,000	1,405

1998 MARYLAND TAX TABLE

Continued:

If your income from line 34 is . . .			If your income from line 34 is . . .			If your income from line 34 is . . .			If your income from line 34 is . . .			If your income from line 34 is . . .		
At least	But less than	Your Maryland tax is . . .	At least	But less than	Your Maryland tax is . . .	At least	But less than	Your Maryland tax is . . .	At least	But less than	Your Maryland tax is . . .	At least	But less than	Your Maryland tax is . . .
30,000			33,000			36,000			39,000			42,000		
30,000	30,050	1,407	33,000	33,050	1,554	36,000	36,050	1,700	39,000	39,050	1,846	42,000	42,050	1,992
30,050	30,100	1,410	33,050	33,100	1,556	36,050	36,100	1,702	39,050	39,100	1,849	42,050	42,100	1,995
30,100	30,150	1,412	33,100	33,150	1,559	36,100	36,150	1,705	39,100	39,150	1,851	42,100	42,150	1,997
30,150	30,200	1,415	33,150	33,200	1,561	36,150	36,200	1,707	39,150	39,200	1,854	42,150	42,200	2,000
30,200	30,250	1,417	33,200	33,250	1,563	36,200	36,250	1,710	39,200	39,250	1,856	42,200	42,250	2,002
30,250	30,300	1,420	33,250	33,300	1,566	36,250	36,300	1,712	39,250	39,300	1,858	42,250	42,300	2,005
30,300	30,350	1,422	33,300	33,350	1,568	36,300	36,350	1,715	39,300	39,350	1,861	42,300	42,350	2,007
30,350	30,400	1,425	33,350	33,400	1,571	36,350	36,400	1,717	39,350	39,400	1,863	42,350	42,400	2,010
30,400	30,450	1,427	33,400	33,450	1,573	36,400	36,450	1,719	39,400	39,450	1,866	42,400	42,450	2,012
30,450	30,500	1,429	33,450	33,500	1,576	36,450	36,500	1,722	39,450	39,500	1,868	42,450	42,500	2,014
30,500	30,550	1,432	33,500	33,550	1,578	36,500	36,550	1,724	39,500	39,550	1,871	42,500	42,550	2,017
30,550	30,600	1,434	33,550	33,600	1,581	36,550	36,600	1,727	39,550	39,600	1,873	42,550	42,600	2,019
30,600	30,650	1,437	33,600	33,650	1,583	36,600	36,650	1,729	39,600	39,650	1,875	42,600	42,650	2,022
30,650	30,700	1,439	33,650	33,700	1,585	36,650	36,700	1,732	39,650	39,700	1,878	42,650	42,700	2,024
30,700	30,750	1,442	33,700	33,750	1,588	36,700	36,750	1,734	39,700	39,750	1,880	42,700	42,750	2,027
30,750	30,800	1,444	33,750	33,800	1,590	36,750	36,800	1,737	39,750	39,800	1,883	42,750	42,800	2,029
30,800	30,850	1,446	33,800	33,850	1,593	36,800	36,850	1,739	39,800	39,850	1,885	42,800	42,850	2,031
30,850	30,900	1,449	33,850	33,900	1,595	36,850	36,900	1,741	39,850	39,900	1,888	42,850	42,900	2,034
30,900	30,950	1,451	33,900	33,950	1,598	36,900	36,950	1,744	39,900	39,950	1,890	42,900	42,950	2,036
30,950	31,000	1,454	33,950	34,000	1,600	36,950	37,000	1,746	39,950	40,000	1,893	42,950	43,000	2,039
31,000			34,000			37,000			40,000			43,000		
31,000	31,050	1,456	34,000	34,050	1,602	37,000	37,050	1,749	40,000	40,050	1,895	43,000	43,050	2,041
31,050	31,100	1,459	34,050	34,100	1,605	37,050	37,100	1,751	40,050	40,100	1,897	43,050	43,100	2,044
31,100	31,150	1,461	34,100	34,150	1,607	37,100	37,150	1,754	40,100	40,150	1,900	43,100	43,150	2,046
31,150	31,200	1,464	34,150	34,200	1,610	37,150	37,200	1,756	40,150	40,200	1,902	43,150	43,200	2,049
31,200	31,250	1,466	34,200	34,250	1,612	37,200	37,250	1,758	40,200	40,250	1,905	43,200	43,250	2,051
31,250	31,300	1,468	34,250	34,300	1,615	37,250	37,300	1,761	40,250	40,300	1,907	43,250	43,300	2,053
31,300	31,350	1,471	34,300	34,350	1,617	37,300	37,350	1,763	40,300	40,350	1,910	43,300	43,350	2,056
31,350	31,400	1,473	34,350	34,400	1,620	37,350	37,400	1,766	40,350	40,400	1,912	43,350	43,400	2,058
31,400	31,450	1,476	34,400	34,450	1,622	37,400	37,450	1,768	40,400	40,450	1,914	43,400	43,450	2,061
31,450	31,500	1,478	34,450	34,500	1,624	37,450	37,500	1,771	40,450	40,500	1,917	43,450	43,500	2,063
31,500	31,550	1,481	34,500	34,550	1,627	37,500	37,550	1,773	40,500	40,550	1,919	43,500	43,550	2,066
31,550	31,600	1,483	34,550	34,600	1,629	37,550	37,600	1,776	40,550	40,600	1,922	43,550	43,600	2,068
31,600	31,650	1,485	34,600	34,650	1,632	37,600	37,650	1,778	40,600	40,650	1,924	43,600	43,650	2,070
31,650	31,700	1,488	34,650	34,700	1,634	37,650	37,700	1,780	40,650	40,700	1,927	43,650	43,700	2,073
31,700	31,750	1,490	34,700	34,750	1,637	37,700	37,750	1,783	40,700	40,750	1,929	43,700	43,750	2,075
31,750	31,800	1,493	34,750	34,800	1,639	37,750	37,800	1,785	40,750	40,800	1,932	43,750	43,800	2,078
31,800	31,850	1,495	34,800	34,850	1,641	37,800	37,850	1,788	40,800	40,850	1,934	43,800	43,850	2,080
31,850	31,900	1,498	34,850	34,900	1,644	37,850	37,900	1,790	40,850	40,900	1,936	43,850	43,900	2,083
31,900	31,950	1,500	34,900	34,950	1,646	37,900	37,950	1,793	40,900	40,950	1,939	43,900	43,950	2,085
31,950	32,000	1,503	34,950	35,000	1,649	37,950	38,000	1,795	40,950	41,000	1,941	43,950	44,000	2,088
32,000			35,000			38,000			41,000			44,000		
32,000	32,050	1,505	35,000	35,050	1,651	38,000	38,050	1,797	41,000	41,050	1,944	44,000	44,050	2,090
32,050	32,100	1,507	35,050	35,100	1,654	38,050	38,100	1,800	41,050	41,100	1,946	44,050	44,100	2,092
32,100	32,150	1,510	35,100	35,150	1,656	38,100	38,150	1,802	41,100	41,150	1,949	44,100	44,150	2,095
32,150	32,200	1,512	35,150	35,200	1,659	38,150	38,200	1,805	41,150	41,200	1,951	44,150	44,200	2,097
32,200	32,250	1,515	35,200	35,250	1,661	38,200	38,250	1,807	41,200	41,250	1,953	44,200	44,250	2,100
32,250	32,300	1,517	35,250	35,300	1,663	38,250	38,300	1,810	41,250	41,300	1,956	44,250	44,300	2,102
32,300	32,350	1,520	35,300	35,350	1,666	38,300	38,350	1,812	41,300	41,350	1,958	44,300	44,350	2,105
32,350	32,400	1,522	35,350	35,400	1,668	38,350	38,400	1,815	41,350	41,400	1,961	44,350	44,400	2,107
32,400	32,450	1,524	35,400	35,450	1,671	38,400	38,450	1,817	41,400	41,450	1,963	44,400	44,450	2,109
32,450	32,500	1,527	35,450	35,500	1,673	38,450	38,500	1,819	41,450	41,500	1,966	44,450	44,500	2,112
32,500	32,550	1,529	35,500	35,550	1,676	38,500	38,550	1,822	41,500	41,550	1,968	44,500	44,550	2,114
32,550	32,600	1,532	35,550	35,600	1,678	38,550	38,600	1,824	41,550	41,600	1,971	44,550	44,600	2,117
32,600	32,650	1,534	35,600	35,650	1,680	38,600	38,650	1,827	41,600	41,650	1,973	44,600	44,650	2,119
32,650	32,700	1,537	35,650	35,700	1,683	38,650	38,700	1,829	41,650	41,700	1,975	44,650	44,700	2,122
32,700	32,750	1,539	35,700	35,750	1,685	38,700	38,750	1,832	41,700	41,750	1,978	44,700	44,750	2,124
32,750	32,800	1,542	35,750	35,800	1,688	38,750	38,800	1,834	41,750	41,800	1,980	44,750	44,800	2,127
32,800	32,850	1,544	35,800	35,850	1,690	38,800	38,850	1,836	41,800	41,850	1,983	44,800	44,850	2,129
32,850	32,900	1,546	35,850	35,900	1,693	38,850	38,900	1,839	41,850	41,900	1,985	44,850	44,900	2,131
32,900	32,950	1,549	35,900	35,950	1,695	38,900	38,950	1,841	41,900	41,950	1,988	44,900	44,950	2,134
32,950	33,000	1,551	35,950	36,000	1,698	38,950	39,000	1,844	41,950	42,000	1,990	44,950	45,000	2,136

1998 MARYLAND TAX TABLE

Continued:

If your income from line 34 is . . .			If your income from line 34 is . . .			If your income from line 34 is . . .			If your income from line 34 is . . .			If your income from line 34 is . . .		
At least	But less than	Your Maryland tax is . . .	At least	But less than	Your Maryland tax is . . .	At least	But less than	Your Maryland tax is . . .	At least	But less than	Your Maryland tax is . . .	At least	But less than	Your Maryland tax is . . .
45,000			46,000			47,000			48,000			49,000		
45,000	45,050	2,139	46,000	46,050	2,187	47,000	47,050	2,236	48,000	48,050	2,285	49,000	49,050	2,334
45,050	45,100	2,141	46,050	46,100	2,190	47,050	47,100	2,239	48,050	48,100	2,287	49,050	49,100	2,336
45,100	45,150	2,144	46,100	46,150	2,192	47,100	47,150	2,241	48,100	48,150	2,290	49,100	49,150	2,339
45,150	45,200	2,146	46,150	46,200	2,195	47,150	47,200	2,244	48,150	48,200	2,292	49,150	49,200	2,341
45,200	45,250	2,148	46,200	46,250	2,197	47,200	47,250	2,246	48,200	48,250	2,295	49,200	49,250	2,343
45,250	45,300	2,151	46,250	46,300	2,200	47,250	47,300	2,248	48,250	48,300	2,297	49,250	49,300	2,346
45,300	45,350	2,153	46,300	46,350	2,202	47,300	47,350	2,251	48,300	48,350	2,300	49,300	49,350	2,348
45,350	45,400	2,156	46,350	46,400	2,205	47,350	47,400	2,253	48,350	48,400	2,302	49,350	49,400	2,351
45,400	45,450	2,158	46,400	46,450	2,207	47,400	47,450	2,256	48,400	48,450	2,304	49,400	49,450	2,353
45,450	45,500	2,161	46,450	46,500	2,209	47,450	47,500	2,258	48,450	48,500	2,307	49,450	49,500	2,356
45,500	45,550	2,163	46,500	46,550	2,212	47,500	47,550	2,261	48,500	48,550	2,309	49,500	49,550	2,358
45,550	45,600	2,166	46,550	46,600	2,214	47,550	47,600	2,263	48,550	48,600	2,312	49,550	49,600	2,361
45,600	45,650	2,168	46,600	46,650	2,217	47,600	47,650	2,265	48,600	48,650	2,314	49,600	49,650	2,363
45,650	45,700	2,170	46,650	46,700	2,219	47,650	47,700	2,268	48,650	48,700	2,317	49,650	49,700	2,365
45,700	45,750	2,173	46,700	46,750	2,222	47,700	47,750	2,270	48,700	48,750	2,319	49,700	49,750	2,368
45,750	45,800	2,175	46,750	46,800	2,224	47,750	47,800	2,273	48,750	48,800	2,322	49,750	49,800	2,370
45,800	45,850	2,178	46,800	46,850	2,226	47,800	47,850	2,275	48,800	48,850	2,324	49,800	49,850	2,373
45,850	45,900	2,180	46,850	46,900	2,229	47,850	47,900	2,278	48,850	48,900	2,326	49,850	49,900	2,375
45,900	45,950	2,183	46,900	46,950	2,231	47,900	47,950	2,280	48,900	48,950	2,329	49,900	49,950	2,378
45,950	46,000	2,185	46,950	47,000	2,234	47,950	48,000	2,283	48,950	49,000	2,331	49,950	50,000	2,380

MARYLAND TAX Computation Worksheet

1. Use this worksheet only if your income on line 34 of Form 505 is more than \$50,000.
2. Complete the worksheet in step-by-step order, entering the amount from line 34 on line 1.

1. Enter the amount from line 34 of Form 505	\$	
2. Subtract this amount	-3000	00
3. The difference is		
4. Multiply amount on line 3 by 4.875%	x	.04875
5. Carry the answer to two decimal places		
6. Add this amount to the amount on line 5	+ 90	00
7. This is your MARYLAND TAX	\$	

3. Write the amount of **MARYLAND TAX** computed above on line 35 of Form 505.

CHECK THE LINE THAT
WORKS FOR OUR BAY



LINE 40



Your Line 40 Donation works in hundreds of ways that help the Chesapeake Bay and wildlife across Maryland, including:

- Outdoor Chesapeake Bay education and restoration projects for students.**
- Stream cleanups, tree plantings, and oyster gardening by community volunteers.**
- Habitat research, protection, and enhancement for threatened plants and animals.**

1. Enter the amount you choose to donate on Line 40.
2. That amount will be deducted from your refund or added to your tax payment.
3. The donation is tax-deductible in the following year.

Donations are divided evenly between the Bay restoration grants program of the Chesapeake Bay Trust and the nongame and endangered species programs of the Wildlife and Heritage Division of the Maryland Department of Natural Resources. For more information call the Chesapeake Bay Trust at 410-974-2941 or the Department of Natural Resources at 410-260-8540.

You can make a contribution...



...to the Fair Campaign Financing Fund. Your contribution helps to provide a funding alternative to large private contributions in elections for governor/lieutenant governor when candidates accept a spending limit.

- ✓ Enter the amount you choose to donate on **line 41** of your Maryland income tax form.
- ✓ You can donate up to \$500.
- ✓ The amount will be deducted from your refund or added to your tax payment.



Need tax help?

410-260-7980 from Central Maryland
1-800-MD TAXES (1-800-638-2937) from elsewhere
 The best times to call are Tuesday through Friday.
 Save tax dollars by using the local number whenever possible.

Need forms? 24-hour service

Forms on our website

Tax forms, instructions, publications and e-mail access to taxpayer assistance.
www.marylandtaxes.com

Forms by fax 410-974-3299

Forms, brochures and other information.

Forms by phone 410-260-7951

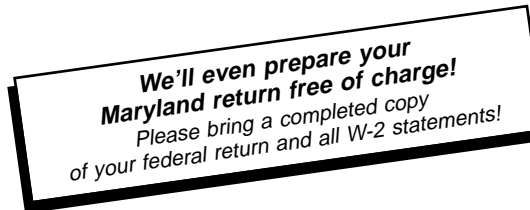
Place your order and we'll mail the forms.

Refund info? 24-hour service

410-260-7701
 from Central Maryland
 or

1-800-218-8160
 from elsewhere

Call our toll-free, refund hotline to check on the status of your state tax refund. Have a copy of your tax return ready to verify information.



Personal service

Free, in-person tax assistance is provided Monday-Friday, 8:00 a.m. - 5:00 p.m. at these taxpayer service offices:

Annapolis	110 Carroll St., 1st Floor	410-260-7980
Baltimore	301 W. Preston St., Room 206	410-767-1995
Bel Air	2 S. Bond St., 4th Floor	410-836-4890
Centreville	120 Broadway, Room G-200	410-758-5050
Cumberland	112 Baltimore St., 2nd Floor	301-777-2165
	Garrett County Residents:	301-334-8880
	<i>Scheduled to open in January, 1999</i>	
Easton		
Elkton	170 E. Main St.	410-996-0580
Ellicott City	3451 Court House Dr.	410-461-0170
Frederick	100 W. Patrick St., Room 2110	301-694-1982
Hagerstown	1 S. Potomac St.	301-791-4776
Jessup	7275-B Waterloo Rd.	410-799-4009
Leonardtown	23110 Leonard Hall Dr.	301-475-4850
New Carrollton	8181 Professional Pl., Ste. 101	301-459-9195
Prince Frederick	200 Duke St., Room 1300	410-535-8830
Salisbury	201 Baptist St., Room 2248	410-543-6800
Towson	300 E. Joppa, PL-1A	410-321-2306
Upper Marlboro	14735 Main St., Room 083B	301-952-2810
Waldorf	183 Smallwood Village Ctr.	301-645-2226
		or 301-843-0977
Westminster	532 Baltimore Blvd., Ste. 306	410-848-4699
Wheaton	11510 Georgia Ave., Ste. 190	301-949-6030

Helpful tips

E-mail your questions

In addition to telephone and walk-in assistance, you can e-mail your questions to taxhelp@comp.state.md.us.

Need an extension?

If you don't owe additional tax and requested an extension of time to file your federal income tax return, you don't need to request a separate Maryland extension – it's automatic. If you expect to owe additional tax, file Maryland Form 502E and include payment.

Need special assistance?

If you plan to visit one of our offices and need reasonable accommodation for a disability, please contact us before your visit. Hearing impaired individuals may call:

Baltimore Metro (TTY)410-260-7157 or 410-767-1967
 Washington Metro (TTY)301-565-0450
 Wheaton (TTY)301-949-6032
 Maryland Relay Service (MRS)1-800-735-2258
 Large format tax forms410-260-7951

Extra hours of tax assistance

Free, in-person state tax help is available at our offices Monday through Friday, 8:00 a.m.-5:00 p.m. We will also offer service during these holidays and special hours.

Monday, January 18, 1999	8:00 a.m.-5:00 p.m.
Monday, February 15, 1999	8:00 a.m.-5:00 p.m.
Saturday, April 3, 1999	9:00 a.m.-1:00 p.m.
Saturday, April 10, 1999	9:00 a.m.-1:00 p.m.
DEADLINE, Thursday, April 15, 1999	8:00 a.m.-7:00 p.m.