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MARYLAND REVENUE  
ADMINISTRATION DIVISION

# 1999

## Maryland

### Tax Forms & Instructions for Nonresidents

Filing booklet for personal income taxes for nonresident individuals

## ***MAJOR TAX CHANGES***

### State tax cut

- New top state tax rate of 4.85%
- Your personal exemption is now \$1,850.

### Refundable

#### earned income credit

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

### Other changes

- Must enter Social Security number(s) on tax return.
- Some individuals and businesses may qualify for **new tax credits**. See Instruction 20.
- An **extension** to file is automatic for many taxpayers. See inside cover.



**Call 1-800-MD TAXES**

Monday - Friday  
8:00 a.m. - 9:00 p.m. eastern time  
January 18 - April 21, 2000

William Donald Schaefer ● State Comptroller

Here are the forms and instructions you need to file your 1999 nonresident Maryland income tax return:

- Form 505** - Nonresident Maryland Tax Return
- Form 502D** - Declaration of Estimated Maryland Income Tax for the Year 2000
- 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.**

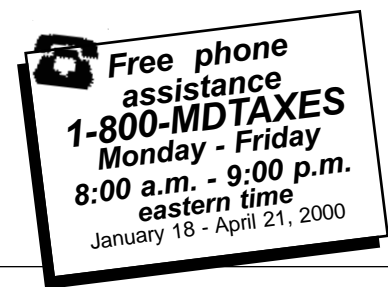


Photocopies could delay the processing of your refund.

## Please read this *before* filling out your forms!

- ◆ The **state income tax cut** enacted by the Maryland General Assembly reduces your top state income tax rate to **4.85%** and increases your personal exemption to **\$1,850** for tax year 1999.
- NEW** ◆ Some individuals and businesses may qualify for **new tax credits**. See Instruction 20.
- ◆ Maryland offers a **refundable earned income credit** - *even if you don't have to file a tax return*. See Instruction 20.
- ◆ **We've changed our hours of telephone assistance!** Call us for free state tax help Monday through Friday, from **8:00 a.m. until 9:00 p.m. eastern time** from January 18 until April 21, 2000. You can also e-mail your tax questions to us any time at [taxhelp@comp.state.md.us](mailto: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 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.



## Need forms?

### Forms on our website

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

[www.marylandtaxes.com](http://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.

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**Please Print**  
 Blue or Black Ink Only

Your first name	Initial	Last name			
Spouse's first name	Initial	Last name			

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

SOCIAL SECURITY NUMBER(S) (REQUIRED)									

**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)

**RESIDENCE INFORMATION**—See Instruction 9

Enter your state of legal residence. \_\_\_\_\_ Were you a resident for the entire year of 1999?  
 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 1998? Yes  No   
 If "Yes," was it a  Resident or a  Nonresident return? (See Instruction 1.)  
 Advise dates you resided within Maryland for 1999. If none, enter "NONE"  
 FROM \_\_\_\_\_ TO \_\_\_\_\_

**EXEMPTIONS**—See Instruction 10

(A) Yourself <input type="checkbox"/>	Spouse <input type="checkbox"/>	Enter No. Checked (A) <input type="text"/>	× \$1,850	\$ _____	Exemption Amount
Check here if you are: 65 or over <input type="checkbox"/> Blind <input type="checkbox"/>		Spouse is: 65 or over <input type="checkbox"/> Blind <input type="checkbox"/>		(B) <input type="text"/>	× \$1,000 \$ _____
(C) Dependent Children		Enter No. (C) <input type="text"/>	× \$1,850	\$ _____	
(D) Other Dependents <input type="checkbox"/> Regular <input type="checkbox"/> 65 or over		Enter No. (D) <input type="text"/>	× \$1,850	\$ _____	
Name(s) _____		Relationship(s) _____			
(E) Total Exemptions (Add A, B, C and D)		▶ (E) <input type="text"/>	Total Exemption Amount	\$ _____	

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		



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

**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  
 34. Taxable net income (Subtract line 33 from line 30) Figure tax on this amount ..... 34

**MARYLAND TAX COMPUTATION**

35. Maryland tax (from Tax Table or Computation Worksheet) ..... 35  
 36. Earned income credit (1/2 of federal earned income credit). See Instruction 20. .... 36  
 37. Poverty level credit (See Instruction 20) ..... 37  
 38. Business and rehabilitation tax credit (Attach Form 500CR and/or Form 502H). .... 38  
 39. Total credits (Add lines 36, 37 and 38) ..... 39  
 40. Maryland tax after credits (Subtract line 39 from line 35) If less than 0, enter 0. .... 40  
 41. Contribution to Chesapeake Bay and Endangered Species Fund (See Instruction 21) ..... 41  
 42. Contribution to Fair Campaign Financing Fund (See Instruction 21) ..... 42  
 43. Total Maryland income tax and contributions (Add lines 40, 41 and 42) ..... 43  
 44. Total Maryland tax withheld (Enter total from and attach your W-2 and 1099 forms if MD tax is withheld) ..... 44  
 45. Refundable earned income credit (from worksheet in Instruction 20) ..... 45  
 46. 1999 estimated tax payments, amount applied from 1998 return and payment made with an extension request Form 502E ..... 46  
 47. Nonresident tax paid by S corporations, partnerships or Maryland limited liability companies (Attach statement) ..... 47  
 48. Total payments and credits (Add lines 44 through 47) ..... 48  
 49. Balance due (If line 43 is more than line 48, subtract line 48 from line 43) ..... 49  
 50. Overpayment (If line 43 is less than line 48, subtract line 43 from line 48) ..... 50  
 51. Amount of overpayment TO BE APPLIED TO 2000 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  or for late filing  (See Instruction 23) .Total 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 \_\_\_\_\_

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

CODE NUMBER FOR OFFICE USE ONLY



**Please Print**  
Blue or Black Ink Only

Your first name	Initial	Last name			
			<input type="text"/>	<input type="text"/>	<input type="text"/>
			SOCIAL SECURITY NUMBER(S) (REQUIRED)		
Spouse's first name	Initial	Last name			
			<input type="text"/>	<input type="text"/>	<input type="text"/>
Present address (No. and street)			City or town	State	Zip code

**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)

**RESIDENCE INFORMATION**—See Instruction 9

Enter your state of legal residence.  Were you a resident for the entire year of 1999?  
 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 1998? Yes  No   
 If "Yes," was it a  Resident or a  Nonresident return? (See Instruction 1.)  
 Advise dates you resided within Maryland for 1999. If none, enter "NONE."  
 FROM  TO

**EXEMPTIONS**—See Instruction 10

(A) Yourself <input type="checkbox"/>	Spouse <input type="checkbox"/>	Enter No. Checked (A) <input type="text"/>	Exemption Amount
			<input type="text"/> × \$1,850 \$ <input type="text"/>
Check here if you are: Spouse is:			
(B) <input type="checkbox"/>	<input type="checkbox"/>	Enter No. Checked (B) <input type="text"/>	Exemption Amount
65 or over	Blind		<input type="text"/> × \$1,000 \$ <input type="text"/>
(C) Dependent Children Enter No. (C) <input type="text"/> × \$1,850 \$ <input type="text"/>			
(D) Other Dependents <input type="checkbox"/> Regular <input type="checkbox"/> 65 or over Enter No. (D) <input type="text"/> × \$1,850 \$ <input type="text"/>			
Name(s) <input type="text"/>			
Relationship(s) <input type="text"/>			
(E) Total Exemptions (Add A, B, C and D)			Enter No. (E) <input type="text"/> Total Exemption Amount \$ <input type="text"/>

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	COLUMN 2	COLUMN 3
	FEDERAL INCOME (LOSS)	MARYLAND INCOME (LOSS)	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

34. Taxable net income (Subtract line 33 from line 30) Figure tax on this amount ▶ 34

**MARYLAND TAX COMPUTATION**

35. **Maryland tax** (from Tax Table or Computation Worksheet) ▶ 35

36. Earned income credit (1/2 of federal earned income credit). See Instruction 20. ▶ 36

37. Poverty level credit (See Instruction 20) ▶ 37

38. Business and rehabilitation tax credit (Attach Form 500CR and/or Form 502H). ▶ 38

39. Total credits (Add lines 36, 37 and 38) ▶ 39

40. Maryland tax after credits (Subtract line 39 from line 35) If less than 0, enter 0. ▶ 40

41. Contribution to Chesapeake Bay and Endangered Species Fund (See Instruction 21) ▶ 41

42. Contribution to Fair Campaign Financing Fund (See Instruction 21) ▶ 42

43. **Total Maryland income tax and contributions** (Add lines 40, 41 and 42) ▶ 43

44. Total Maryland tax withheld (Enter total from and attach your W-2 and 1099 forms if MD tax is withheld) ▶ 44

45. Refundable earned income credit (from worksheet in Instruction 20) ▶ 45

46. 1999 estimated tax payments, amount applied from 1998 return and payment made with an extension request Form 502E ▶ 46

47. Nonresident tax paid by S corporations, partnerships or Maryland limited liability companies (Attach statement) ▶ 47

48. Total payments and credits (Add lines 44 through 47) ▶ 48

49. Balance due (If line 43 is more than line 48, subtract line 48 from line 43) ▶ 49

50. Overpayment (If line 43 is less than line 48, subtract line 43 from line 48) ▶ 50

51. Amount of overpayment **TO BE APPLIED TO 2000 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  or for late filing  (See Instruction 23) .Total ▶ 53

54. **TOTAL AMOUNT DUE** (Add line 49 and line 53) ▶ 54   **.IF \$1 OR MORE, PAY IN FULL WITH THIS RETURN.**

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

Signature of preparer other than taxpayer Date

Spouse's signature Date  
Daytime telephone no. Home telephone no.

Address and telephone number of preparer

-     -

CODE NUMBER FOR OFFICE USE ONLY

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

# 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 1999 DECLARATION OF ESTIMATED TAX WILL BE SENT A 2000 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 2000 (federal adjusted gross income) . . . . . 1 \_\_\_\_\_
2. Net modifications (See instructions) . . . . . 2 \_\_\_\_\_
3. Maryland adjusted gross income (line 1 above, plus or minus line 2) . . . . . 3 \_\_\_\_\_
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. . . . . 4 \_\_\_\_\_
5. Maryland net income (Subtract line 4 from line 3) . . . . . 5 \_\_\_\_\_
6. Personal exemptions (See instructions) . . . . . 6 \_\_\_\_\_
7. Taxable net income (Subtract line 6 from line 5) . . . . . 7 \_\_\_\_\_
8. Maryland income tax (See instructions) . . . . . 8 \_\_\_\_\_
9. Local income tax: multiply line 7 by 0 (See instructions) . . . . . 9 \_\_\_\_\_
10. Total 2000 Maryland and local income tax (Add line 8 and line 9) . . . . . 10 \_\_\_\_\_
11. **CREDITS**
  - a. Maryland income tax to be withheld from wages by employers during the year 2000 . . . 11a \_\_\_\_\_
  - b. Credit for tax paid to another state . . . . . 11b \_\_\_\_\_
  - c. Business tax credits . . . . . 11c \_\_\_\_\_
  - d. Total credits (Add lines 11a, 11b and 11c) . . . . . 11d \_\_\_\_\_
12. Total estimated tax to be paid by declaration (Subtract line 11d from line 10) . . . . . 12 \_\_\_\_\_
13. Amount to be submitted with declaration (Divide line 12 by 4) . . . . . 13 \_\_\_\_\_

**RECORD OF INSTALLMENT PAYMENTS**

This is your record of the estimated tax paid, which is to be claimed as a credit on your 2000 Maryland income tax return.

			AMOUNT
1999 OVERPAYMENT APPLIED AS A CREDIT TO ESTIMATED TAX			_____
DATE DUE	DATE PAID	CHECK NO.	
April 17, 2000	_____	_____	_____
June 15, 2000	_____	_____	_____
September 15, 2000	_____	_____	_____
January 16, 2001	_____	_____	_____

TOTAL OF PAYMENTS ABOVE SHOULD BE CLAIMED AS ESTIMATED PAYMENTS ON FORM 502 OR FORM 505 FOR TAX YEAR 2000

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

**FORM 502 D  
2000**

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

## DECLARATION OF ESTIMATED MARYLAND AND LOCAL INCOME TAX FOR THE YEAR 2000

(OR FISCAL YEAR BEGINNING \_\_\_\_\_, 2000 and ENDING \_\_\_\_\_, 2001)

- 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

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
<b>TOTAL STATE AND LOCAL TAX PAID WITH THIS DECLARATION</b>		\$ _____

# DECLARATION OF ESTIMATED MARYLAND AND LOCAL INCOME TAX FOR THE YEAR 2000

**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 12 of this form on or before April 17, 2000. The remaining quarterly payments are due June 15, 2000, September 15, 2000 and January 16, 2001. 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 1999 income tax (Form 502 or 505) you may apply all or part of the overpayment to your 2000 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 2000 declaration and full payment of the estimated tax are due on or before January 16, 2001. 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, 2001.

**Changes in income or exemptions** Your situation may not require you to file a declaration on April 17, 2000. 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 2000 tax** If you complete the worksheet on page 1 of the form correctly, it should develop your 2000 estimated tax. You may also use your 1999 income tax return as a guide.

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

**Specific Instructions:**

**Line 1.** Total income expected in 2000 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. \$1,850 each for taxpayer and spouse.
  - b. \$1,000 each for taxpayer and spouse if age 65 or over and/or blind.
  - c. \$1,850 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. 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 4.85% of the excess over \$3,000

**Line 9.** Local income tax. Maryland counties and Baltimore City levy an income tax which is a percentage of taxable net income. The amount you entered on line 7 is your taxable net income. Multiply that by your local tax rate (see below) and enter on line 9.

Subdivision	Rate	Subdivision	Rate
Baltimore City	.0248	Harford County	.0251
Allegany County	.0282	Howard County	.0241
Anne Arundel County	.0250	Kent County	.0251
Baltimore County	.0276	Montgomery County	.0290
Calvert County	.0252	Prince George's County	.0300
Caroline County	.0277	Queen Anne's County	.0276
Carroll County	.0277	St. Mary's County	.0292
Cecil County	.0251	Somerset County	.0301
Charles County	.0281	Talbot County	.0175
Dorchester County	.0251	Washington County	.0251
Frederick County	.0251	Wicomico County	.0301
Garrett County	.0253	Worcester County	.0125

**Filing a return instead of fourth payment** Instead of making the fourth declaration payment on or before January 16, 2001, you may file your 2000 personal income tax return provided you file it on or before January 31, 2001 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 15, 2000 to file for calendar year 1999.
- I request an extension of time to October 16, 2000 to file for calendar year 1999.
- I am a fiscal year taxpayer and am requesting an extension of time to file to \_\_\_\_\_ for tax year ending \_\_\_\_\_. (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 1999. (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. 1999 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](http://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, 503, 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 17, 2000. 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 15, 2000 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, 2000 through April 17, 2000. 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](http://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, 503, 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 41 of Form 502 or line 45 of Form 505. If you made a payment with Form 502E you may not use Form 503.

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 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 1999

## IMPORTANT NOTES

### DUE DATE

Your return is due by April 17, 2000. 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](http://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 <b>statutory resident</b> ,	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 <b>statutory resident</b> .	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 <b>and</b> 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 line 36, lines 44-48, 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) . . . . . \$ 7,050	Single, age 65 or over . . . . . \$ 8,100
Joint return . . . . . 12,700	Joint return, one spouse age 65 or over . . . . . 13,550
Married persons filing separately . . . . . 2,750	Joint return, both spouses age 65 or over . . . . . 14,400
Head of household . . . . . 9,100	Married persons filing separately, age 65 or over . . . . . 2,750
Qualifying widow(er) . . . . . 9,950	Head of household, age 65 or over . . . . . 10,150
	Qualifying widow(er), age 65 or over . . . . . 10,800

**5 Use of federal return. First complete your 1999 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 you 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 on 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. NOTE: Your social security number is no longer printed on the label. Therefore, it is important that you enter each social security number in the space provided at the top of your tax return.**

**DO NOT USE YOUR LABEL IF:**

- a. your name or address is wrong, OR
- b. you and your spouse are going to file separate returns and both of your names or initials

- 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 1999, 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 \$1,850 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 1999, each exemption is limited to a total of \$1,850. 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 distribu-

tions, 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 1999, 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 pass-through entities 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 \$1,200 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).
- m. \$3,500 for each taxpayer who is a qualifying volunteer fire, police, rescue or emergency medical services member as certified by a Maryland fire, police, rescue or emergency medical services organization. \$3,500 for each taxpayer who is a qualifying member of the U.S. Coast Guard Auxiliary as certified by a Maryland U.S. Coast Guard Auxiliary Organization. Attach a copy of the certification report.
- n. Any income of an individual that is related to tangible or intangible property that was seized, misappropriated or lost as a result of the actions or policies of Nazi Germany towards a Holocaust victim. For additional information contact the Revenue Administration Division.

**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

If your income on line 28 is between: Your standard deduction is:

\$1 - 10,000 ..... \$ 1,500

**or**

If your income on line 28 is between \$10,000-13,333  
 Enter income from line 28: ..... \$ \_\_\_\_\_  
 Multiply by 15 percent (.15) ..... X .15  
 This is your standard deduction ..... \$ \_\_\_\_\_

**or**

If your income on line 28 is: Your standard deduction is:  
 \$13,333 or over ..... \$ 2,000

**Enter your standard deduction on line 29a.**

### Worksheet 2

If your income on line 28 is between: Your standard deduction is:

\$1 - 20,000 ..... \$ 3,000

**or**

If your income on line 28 is between \$20,000-26,667  
 Enter income from line 28: ..... \$ \_\_\_\_\_  
 Multiply by 15 percent (.15) ..... X .15  
 This is your standard deduction ..... \$ \_\_\_\_\_

**or**

If your income on line 28 is: Your standard deduction is:  
 \$26,667 or over ..... \$ 4,000

**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, poverty level and business and rehabilitation tax 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 37 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.

**Line 36. EARNED INCOME CREDIT.** If you claimed an earned income credit on your federal return, then you may claim one-half (50%) of the federal credit multiplied by the Maryland income factor on your Maryland return.

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. 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.

**Line 37. 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.

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 multiplied by the Maryland income factor.

Complete Part II of the worksheet below to calculate the amount to enter on line 37 of Form 505.

This is not a refundable credit.

**Line 38. BUSINESS AND REHABILITATION TAX CREDITS.**

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, Neighbor-

hood and Community Assistance Program Tax Credit, Businesses That Create New Jobs Tax Credit, Water Quality Improvement Credit, Employer Provided Long-Term Care Insurance Credit, Work-based Learning Program 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 25% of qualified rehabilitation expenditures as certified by the Maryland Historical Trust. In lieu of taking the heritage area tax credit, an individual or business entity may receive a mortgage credit certificate. The certificate may be transferred to the mortgage holder who may then take a credit against income tax in an amount equal to the face value of the certificate. 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.

**Line 45. 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 45 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, 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 or equal to 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 37 of Form 505. .... 6. \_\_\_\_\_

<b>POVERTY INCOME GUIDELINES</b>	
<b>Number of Exemptions on Federal Return</b>	<b>Income Level</b>
<b>1</b>	<b>\$ 8,240</b>
<b>2</b>	<b>\$11,060</b>
<b>3</b>	<b>\$13,880</b>
<b>4</b>	<b>\$16,700</b>
<b>5</b>	<b>\$19,520</b>
<b>6</b>	<b>\$22,340</b>
<b>7</b>	<b>\$25,160</b>
<b>8</b>	<b>\$27,980</b>

If you have more than 8 exemptions, add \$2,820 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 45 of Form 505.

**21 Total Maryland tax and contribution. Add any contribution amounts from lines 41 and 42 to your Maryland tax on line 40 and enter the total on line 43.**

**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 44-47) 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 44-47. Instructions for each line:**

**Line 44.** 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 44. 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 45.** 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 46.** Enter on line 46 the total of:

- a. Maryland estimated tax payments,
- b. Amount of overpayment applied from your 1998 return, AND
- c. Payment made with a request for an automatic extension of time to file your 1999 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 47.** If you were a member of a partnership, S corporation or limited liability company doing business in Maryland and the entity paid nonresident tax on your behalf, enter the amount on line 47. 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.

# 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 in the appropriate box. Attach Form 502UP.

Generally, you do not owe interest if:

- a. You owe less than \$500 tax on income which is not subject to withholding, OR
- b. 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.

## INTEREST FOR LATE FILING

Interest is due at a rate of 13% annually or 1.08% per month for any month or part of a month that tax is paid after the due date of the return. Enter any interest due in the appropriate box on line 53 of Form 505.

## TOTAL INTEREST

Enter the total of interest for underpayment of estimated tax and interest for late filing on line 53 of Form 505.

## 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 2000 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 17, 2000, 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 1999 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 17, 2000. 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 1999 forms in this package for fiscal years which begin during calendar

year 1999.

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 <b>resident</b> return (Form 502 or 503) 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 your return. 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 <b>nonresident</b> 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 <b>less than six months</b>	Military person and civilian spouse must file a joint <b>nonresident</b> 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 <b>more than six months</b>	<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 <b>more than six months</b>	<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"> <li>• The military taxpayer's Maryland income is not subject to the local tax. (Enter the word "MILITARY" on line 38.)</li> <li>• Standard or itemized deductions and exemptions must be adjusted, using a ratio of Maryland adjusted gross income to federal adjusted gross income.</li> <li>• 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.</li> </ul>
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 1999 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 \$1,850. 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. Any partnership or S corporation meeting the requirements contained in Administrative Release #6 and 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 partner 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 40-54 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 the return 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

information, 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.

# 1999 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 ...		Your Maryland tax is ...	If your income from line 34 is ...		Your Maryland tax is ...	If your income from line 34 is ...		Your Maryland tax is ...	If your income from line 34 is ...		Your Maryland tax is ...	If your income from line 34 is ...		Your Maryland tax is ...
At least	But less than		At least	But less than		At least	But less than		At least	But less than		At least	But less than	
\$ 0	\$ 50	\$ 0	<b>3,000</b>			<b>6,000</b>			<b>9,000</b>			<b>12,000</b>		
50	75	1	3,000	3,050	91	6,000	6,050	237	9,000	9,050	382	12,000	12,050	528
75	100	2	3,050	3,100	94	6,050	6,100	239	9,050	9,100	385	12,050	12,100	530
100	150	3	3,100	3,150	96	6,100	6,150	242	9,100	9,150	387	12,100	12,150	533
150	200	4	3,150	3,200	98	6,150	6,200	244	9,150	9,200	389	12,150	12,200	535
200	250	5	3,200	3,250	101	6,200	6,250	246	9,200	9,250	392	12,200	12,250	537
250	300	6	3,250	3,300	103	6,250	6,300	249	9,250	9,300	394	12,250	12,300	540
300	350	7	3,300	3,350	106	6,300	6,350	251	9,300	9,350	397	12,300	12,350	542
350	400	8	3,350	3,400	108	6,350	6,400	254	9,350	9,400	399	12,350	12,400	545
400	450	9	3,400	3,450	111	6,400	6,450	256	9,400	9,450	402	12,400	12,450	547
450	500	10	3,450	3,500	113	6,450	6,500	259	9,450	9,500	404	12,450	12,500	550
500	550	11	3,500	3,550	115	6,500	6,550	261	9,500	9,550	406	12,500	12,550	552
550	600	12	3,550	3,600	118	6,550	6,600	263	9,550	9,600	409	12,550	12,600	554
600	650	13	3,600	3,650	120	6,600	6,650	266	9,600	9,650	411	12,600	12,650	557
650	700	14	3,650	3,700	123	6,650	6,700	268	9,650	9,700	414	12,650	12,700	559
700	750	15	3,700	3,750	125	6,700	6,750	271	9,700	9,750	416	12,700	12,750	562
750	800	16	3,750	3,800	128	6,750	6,800	273	9,750	9,800	419	12,750	12,800	564
800	850	17	3,800	3,850	130	6,800	6,850	276	9,800	9,850	421	12,800	12,850	567
850	900	18	3,850	3,900	132	6,850	6,900	278	9,850	9,900	423	12,850	12,900	569
900	950	19	3,900	3,950	135	6,900	6,950	280	9,900	9,950	426	12,900	12,950	571
950	1,000	20	3,950	4,000	137	6,950	7,000	283	9,950	10,000	428	12,950	13,000	574
<b>1,000</b>			<b>4,000</b>			<b>7,000</b>			<b>10,000</b>			<b>13,000</b>		
1,000	1,050	21	4,000	4,050	140	7,000	7,050	285	10,000	10,050	431	13,000	13,050	576
1,050	1,100	22	4,050	4,100	142	7,050	7,100	288	10,050	10,100	433	13,050	13,100	579
1,100	1,150	24	4,100	4,150	145	7,100	7,150	290	10,100	10,150	436	13,100	13,150	581
1,150	1,200	25	4,150	4,200	147	7,150	7,200	292	10,150	10,200	438	13,150	13,200	583
1,200	1,250	27	4,200	4,250	149	7,200	7,250	295	10,200	10,250	440	13,200	13,250	586
1,250	1,300	28	4,250	4,300	152	7,250	7,300	297	10,250	10,300	443	13,250	13,300	588
1,300	1,350	30	4,300	4,350	154	7,300	7,350	300	10,300	10,350	445	13,300	13,350	591
1,350	1,400	31	4,350	4,400	157	7,350	7,400	302	10,350	10,400	448	13,350	13,400	593
1,400	1,450	33	4,400	4,450	159	7,400	7,450	305	10,400	10,450	450	13,400	13,450	596
1,450	1,500	34	4,450	4,500	162	7,450	7,500	307	10,450	10,500	453	13,450	13,500	598
1,500	1,550	36	4,500	4,550	164	7,500	7,550	309	10,500	10,550	455	13,500	13,550	600
1,550	1,600	37	4,550	4,600	166	7,550	7,600	312	10,550	10,600	457	13,550	13,600	603
1,600	1,650	39	4,600	4,650	169	7,600	7,650	314	10,600	10,650	460	13,600	13,650	605
1,650	1,700	40	4,650	4,700	171	7,650	7,700	317	10,650	10,700	462	13,650	13,700	608
1,700	1,750	42	4,700	4,750	174	7,700	7,750	319	10,700	10,750	465	13,700	13,750	610
1,750	1,800	43	4,750	4,800	176	7,750	7,800	322	10,750	10,800	467	13,750	13,800	613
1,800	1,850	45	4,800	4,850	179	7,800	7,850	324	10,800	10,850	470	13,800	13,850	615
1,850	1,900	46	4,850	4,900	181	7,850	7,900	326	10,850	10,900	472	13,850	13,900	617
1,900	1,950	48	4,900	4,950	183	7,900	7,950	329	10,900	10,950	474	13,900	13,950	620
1,950	2,000	49	4,950	5,000	186	7,950	8,000	331	10,950	11,000	477	13,950	14,000	622
<b>2,000</b>			<b>5,000</b>			<b>8,000</b>			<b>11,000</b>			<b>14,000</b>		
2,000	2,050	51	5,000	5,050	188	8,000	8,050	334	11,000	11,050	479	14,000	14,050	625
2,050	2,100	53	5,050	5,100	191	8,050	8,100	336	11,050	11,100	482	14,050	14,100	627
2,100	2,150	55	5,100	5,150	193	8,100	8,150	339	11,100	11,150	484	14,100	14,150	630
2,150	2,200	57	5,150	5,200	195	8,150	8,200	341	11,150	11,200	486	14,150	14,200	632
2,200	2,250	59	5,200	5,250	198	8,200	8,250	343	11,200	11,250	489	14,200	14,250	634
2,250	2,300	61	5,250	5,300	200	8,250	8,300	346	11,250	11,300	491	14,250	14,300	637
2,300	2,350	63	5,300	5,350	203	8,300	8,350	348	11,300	11,350	494	14,300	14,350	639
2,350	2,400	65	5,350	5,400	205	8,350	8,400	351	11,350	11,400	496	14,350	14,400	642
2,400	2,450	67	5,400	5,450	208	8,400	8,450	353	11,400	11,450	499	14,400	14,450	644
2,450	2,500	69	5,450	5,500	210	8,450	8,500	356	11,450	11,500	501	14,450	14,500	647
2,500	2,550	71	5,500	5,550	212	8,500	8,550	358	11,500	11,550	503	14,500	14,550	649
2,550	2,600	73	5,550	5,600	215	8,550	8,600	360	11,550	11,600	506	14,550	14,600	651
2,600	2,650	75	5,600	5,650	217	8,600	8,650	363	11,600	11,650	508	14,600	14,650	654
2,650	2,700	77	5,650	5,700	220	8,650	8,700	365	11,650	11,700	511	14,650	14,700	656
2,700	2,750	79	5,700	5,750	222	8,700	8,750	368	11,700	11,750	513	14,700	14,750	659
2,750	2,800	81	5,750	5,800	225	8,750	8,800	370	11,750	11,800	516	14,750	14,800	661
2,800	2,850	83	5,800	5,850	227	8,800	8,850	373	11,800	11,850	518	14,800	14,850	664
2,850	2,900	85	5,850	5,900	229	8,850	8,900	375	11,850	11,900	520	14,850	14,900	666
2,900	2,950	87	5,900	5,950	232	8,900	8,950	377	11,900	11,950	523	14,900	14,950	668
2,950	3,000	89	5,950	6,000	234	8,950	9,000	380	11,950	12,000	525	14,950	15,000	671

# 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 ...
<b>15,000</b>			<b>18,000</b>			<b>21,000</b>			<b>24,000</b>			<b>27,000</b>		
15,000	15,050	673	18,000	18,050	819	21,000	21,050	964	24,000	24,050	1,110	27,000	27,050	1,255
15,050	15,100	676	18,050	18,100	821	21,050	21,100	967	24,050	24,100	1,112	27,050	27,100	1,258
15,100	15,150	678	18,100	18,150	824	21,100	21,150	969	24,100	24,150	1,115	27,100	27,150	1,260
15,150	15,200	680	18,150	18,200	826	21,150	21,200	971	24,150	24,200	1,117	27,150	27,200	1,262
15,200	15,250	683	18,200	18,250	828	21,200	21,250	974	24,200	24,250	1,119	27,200	27,250	1,265
15,250	15,300	685	18,250	18,300	831	21,250	21,300	976	24,250	24,300	1,122	27,250	27,300	1,267
15,300	15,350	688	18,300	18,350	833	21,300	21,350	979	24,300	24,350	1,124	27,300	27,350	1,270
15,350	15,400	690	18,350	18,400	836	21,350	21,400	981	24,350	24,400	1,127	27,350	27,400	1,272
15,400	15,450	693	18,400	18,450	838	21,400	21,450	984	24,400	24,450	1,129	27,400	27,450	1,275
15,450	15,500	695	18,450	18,500	841	21,450	21,500	986	24,450	24,500	1,132	27,450	27,500	1,277
15,500	15,550	697	18,500	18,550	843	21,500	21,550	988	24,500	24,550	1,134	27,500	27,550	1,279
15,550	15,600	700	18,550	18,600	845	21,550	21,600	991	24,550	24,600	1,136	27,550	27,600	1,282
15,600	15,650	702	18,600	18,650	848	21,600	21,650	993	24,600	24,650	1,139	27,600	27,650	1,284
15,650	15,700	705	18,650	18,700	850	21,650	21,700	996	24,650	24,700	1,141	27,650	27,700	1,287
15,700	15,750	707	18,700	18,750	853	21,700	21,750	998	24,700	24,750	1,144	27,700	27,750	1,289
15,750	15,800	710	18,750	18,800	855	21,750	21,800	1,001	24,750	24,800	1,146	27,750	27,800	1,292
15,800	15,850	712	18,800	18,850	858	21,800	21,850	1,003	24,800	24,850	1,149	27,800	27,850	1,294
15,850	15,900	714	18,850	18,900	860	21,850	21,900	1,005	24,850	24,900	1,151	27,850	27,900	1,296
15,900	15,950	717	18,900	18,950	862	21,900	21,950	1,008	24,900	24,950	1,153	27,900	27,950	1,299
15,950	16,000	719	18,950	19,000	865	21,950	22,000	1,010	24,950	25,000	1,156	27,950	28,000	1,301
<b>16,000</b>			<b>19,000</b>			<b>22,000</b>			<b>25,000</b>			<b>28,000</b>		
16,000	16,050	722	19,000	19,050	867	22,000	22,050	1,013	25,000	25,050	1,158	28,000	28,050	1,304
16,050	16,100	724	19,050	19,100	870	22,050	22,100	1,015	25,050	25,100	1,161	28,050	28,100	1,306
16,100	16,150	727	19,100	19,150	872	22,100	22,150	1,018	25,100	25,150	1,163	28,100	28,150	1,309
16,150	16,200	729	19,150	19,200	874	22,150	22,200	1,020	25,150	25,200	1,165	28,150	28,200	1,311
16,200	16,250	731	19,200	19,250	877	22,200	22,250	1,022	25,200	25,250	1,168	28,200	28,250	1,313
16,250	16,300	734	19,250	19,300	879	22,250	22,300	1,025	25,250	25,300	1,170	28,250	28,300	1,316
16,300	16,350	736	19,300	19,350	882	22,300	22,350	1,027	25,300	25,350	1,173	28,300	28,350	1,318
16,350	16,400	739	19,350	19,400	884	22,350	22,400	1,030	25,350	25,400	1,175	28,350	28,400	1,321
16,400	16,450	741	19,400	19,450	887	22,400	22,450	1,032	25,400	25,450	1,178	28,400	28,450	1,323
16,450	16,500	744	19,450	19,500	889	22,450	22,500	1,035	25,450	25,500	1,180	28,450	28,500	1,326
16,500	16,550	746	19,500	19,550	891	22,500	22,550	1,037	25,500	25,550	1,182	28,500	28,550	1,328
16,550	16,600	748	19,550	19,600	894	22,550	22,600	1,039	25,550	25,600	1,185	28,550	28,600	1,330
16,600	16,650	751	19,600	19,650	896	22,600	22,650	1,042	25,600	25,650	1,187	28,600	28,650	1,333
16,650	16,700	753	19,650	19,700	899	22,650	22,700	1,044	25,650	25,700	1,190	28,650	28,700	1,335
16,700	16,750	756	19,700	19,750	901	22,700	22,750	1,047	25,700	25,750	1,192	28,700	28,750	1,338
16,750	16,800	758	19,750	19,800	904	22,750	22,800	1,049	25,750	25,800	1,195	28,750	28,800	1,340
16,800	16,850	761	19,800	19,850	906	22,800	22,850	1,052	25,800	25,850	1,197	28,800	28,850	1,343
16,850	16,900	763	19,850	19,900	908	22,850	22,900	1,054	25,850	25,900	1,199	28,850	28,900	1,345
16,900	16,950	765	19,900	19,950	911	22,900	22,950	1,056	25,900	25,950	1,202	28,900	28,950	1,347
16,950	17,000	768	19,950	20,000	913	22,950	23,000	1,059	25,950	26,000	1,204	28,950	29,000	1,350
<b>17,000</b>			<b>20,000</b>			<b>23,000</b>			<b>26,000</b>			<b>29,000</b>		
17,000	17,050	770	20,000	20,050	916	23,000	23,050	1,061	26,000	26,050	1,207	29,000	29,050	1,352
17,050	17,100	773	20,050	20,100	918	23,050	23,100	1,064	26,050	26,100	1,209	29,050	29,100	1,355
17,100	17,150	775	20,100	20,150	921	23,100	23,150	1,066	26,100	26,150	1,212	29,100	29,150	1,357
17,150	17,200	777	20,150	20,200	923	23,150	23,200	1,068	26,150	26,200	1,214	29,150	29,200	1,359
17,200	17,250	780	20,200	20,250	925	23,200	23,250	1,071	26,200	26,250	1,216	29,200	29,250	1,362
17,250	17,300	782	20,250	20,300	928	23,250	23,300	1,073	26,250	26,300	1,219	29,250	29,300	1,364
17,300	17,350	785	20,300	20,350	930	23,300	23,350	1,076	26,300	26,350	1,221	29,300	29,350	1,367
17,350	17,400	787	20,350	20,400	933	23,350	23,400	1,078	26,350	26,400	1,224	29,350	29,400	1,369
17,400	17,450	790	20,400	20,450	935	23,400	23,450	1,081	26,400	26,450	1,226	29,400	29,450	1,372
17,450	17,500	792	20,450	20,500	938	23,450	23,500	1,083	26,450	26,500	1,229	29,450	29,500	1,374
17,500	17,550	794	20,500	20,550	940	23,500	23,550	1,085	26,500	26,550	1,231	29,500	29,550	1,376
17,550	17,600	797	20,550	20,600	942	23,550	23,600	1,088	26,550	26,600	1,233	29,550	29,600	1,379
17,600	17,650	799	20,600	20,650	945	23,600	23,650	1,090	26,600	26,650	1,236	29,600	29,650	1,381
17,650	17,700	802	20,650	20,700	947	23,650	23,700	1,093	26,650	26,700	1,238	29,650	29,700	1,384
17,700	17,750	804	20,700	20,750	950	23,700	23,750	1,095	26,700	26,750	1,241	29,700	29,750	1,386
17,750	17,800	807	20,750	20,800	952	23,750	23,800	1,098	26,750	26,800	1,243	29,750	29,800	1,389
17,800	17,850	809	20,800	20,850	955	23,800	23,850	1,100	26,800	26,850	1,246	29,800	29,850	1,391
17,850	17,900	811	20,850	20,900	957	23,850	23,900	1,102	26,850	26,900	1,248	29,850	29,900	1,393
17,900	17,950	814	20,900	20,950	959	23,900	23,950	1,105	26,900	26,950	1,250	29,900	29,950	1,396
17,950	18,000	816	20,950	21,000	962	23,950	24,000	1,107	26,950	27,000	1,253	29,950	30,000	1,398

# 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 ...
<b>30,000</b>			<b>33,000</b>			<b>36,000</b>			<b>39,000</b>			<b>42,000</b>		
30,000	30,050	1,401	33,000	33,050	1,546	36,000	36,050	1,692	39,000	39,050	1,837	42,000	42,050	1,983
30,050	30,100	1,403	33,050	33,100	1,549	36,050	36,100	1,694	39,050	39,100	1,840	42,050	42,100	1,985
30,100	30,150	1,406	33,100	33,150	1,551	36,100	36,150	1,697	39,100	39,150	1,842	42,100	42,150	1,988
30,150	30,200	1,408	33,150	33,200	1,553	36,150	36,200	1,699	39,150	39,200	1,844	42,150	42,200	1,990
30,200	30,250	1,410	33,200	33,250	1,556	36,200	36,250	1,701	39,200	39,250	1,847	42,200	42,250	1,992
30,250	30,300	1,413	33,250	33,300	1,558	36,250	36,300	1,704	39,250	39,300	1,849	42,250	42,300	1,995
30,300	30,350	1,415	33,300	33,350	1,561	36,300	36,350	1,706	39,300	39,350	1,852	42,300	42,350	1,997
30,350	30,400	1,418	33,350	33,400	1,563	36,350	36,400	1,709	39,350	39,400	1,854	42,350	42,400	2,000
30,400	30,450	1,420	33,400	33,450	1,566	36,400	36,450	1,711	39,400	39,450	1,857	42,400	42,450	2,002
30,450	30,500	1,423	33,450	33,500	1,568	36,450	36,500	1,714	39,450	39,500	1,859	42,450	42,500	2,005
30,500	30,550	1,425	33,500	33,550	1,570	36,500	36,550	1,716	39,500	39,550	1,861	42,500	42,550	2,007
30,550	30,600	1,427	33,550	33,600	1,573	36,550	36,600	1,718	39,550	39,600	1,864	42,550	42,600	2,009
30,600	30,650	1,430	33,600	33,650	1,575	36,600	36,650	1,721	39,600	39,650	1,866	42,600	42,650	2,012
30,650	30,700	1,432	33,650	33,700	1,578	36,650	36,700	1,723	39,650	39,700	1,869	42,650	42,700	2,014
30,700	30,750	1,435	33,700	33,750	1,580	36,700	36,750	1,726	39,700	39,750	1,871	42,700	42,750	2,017
30,750	30,800	1,437	33,750	33,800	1,583	36,750	36,800	1,728	39,750	39,800	1,874	42,750	42,800	2,019
30,800	30,850	1,440	33,800	33,850	1,585	36,800	36,850	1,731	39,800	39,850	1,876	42,800	42,850	2,022
30,850	30,900	1,442	33,850	33,900	1,587	36,850	36,900	1,733	39,850	39,900	1,878	42,850	42,900	2,024
30,900	30,950	1,444	33,900	33,950	1,590	36,900	36,950	1,735	39,900	39,950	1,881	42,900	42,950	2,026
30,950	31,000	1,447	33,950	34,000	1,592	36,950	37,000	1,738	39,950	40,000	1,883	42,950	43,000	2,029
<b>31,000</b>			<b>34,000</b>			<b>37,000</b>			<b>40,000</b>			<b>43,000</b>		
31,000	31,050	1,449	34,000	34,050	1,595	37,000	37,050	1,740	40,000	40,050	1,886	43,000	43,050	2,031
31,050	31,100	1,452	34,050	34,100	1,597	37,050	37,100	1,743	40,050	40,100	1,888	43,050	43,100	2,034
31,100	31,150	1,454	34,100	34,150	1,600	37,100	37,150	1,745	40,100	40,150	1,891	43,100	43,150	2,036
31,150	31,200	1,456	34,150	34,200	1,602	37,150	37,200	1,747	40,150	40,200	1,893	43,150	43,200	2,038
31,200	31,250	1,459	34,200	34,250	1,604	37,200	37,250	1,750	40,200	40,250	1,895	43,200	43,250	2,041
31,250	31,300	1,461	34,250	34,300	1,607	37,250	37,300	1,752	40,250	40,300	1,898	43,250	43,300	2,043
31,300	31,350	1,464	34,300	34,350	1,609	37,300	37,350	1,755	40,300	40,350	1,900	43,300	43,350	2,046
31,350	31,400	1,466	34,350	34,400	1,612	37,350	37,400	1,757	40,350	40,400	1,903	43,350	43,400	2,048
31,400	31,450	1,469	34,400	34,450	1,614	37,400	37,450	1,760	40,400	40,450	1,905	43,400	43,450	2,051
31,450	31,500	1,471	34,450	34,500	1,617	37,450	37,500	1,762	40,450	40,500	1,908	43,450	43,500	2,053
31,500	31,550	1,473	34,500	34,550	1,619	37,500	37,550	1,764	40,500	40,550	1,910	43,500	43,550	2,055
31,550	31,600	1,476	34,550	34,600	1,621	37,550	37,600	1,767	40,550	40,600	1,912	43,550	43,600	2,058
31,600	31,650	1,478	34,600	34,650	1,624	37,600	37,650	1,769	40,600	40,650	1,915	43,600	43,650	2,060
31,650	31,700	1,481	34,650	34,700	1,626	37,650	37,700	1,772	40,650	40,700	1,917	43,650	43,700	2,063
31,700	31,750	1,483	34,700	34,750	1,629	37,700	37,750	1,774	40,700	40,750	1,920	43,700	43,750	2,065
31,750	31,800	1,486	34,750	34,800	1,631	37,750	37,800	1,777	40,750	40,800	1,922	43,750	43,800	2,068
31,800	31,850	1,488	34,800	34,850	1,634	37,800	37,850	1,779	40,800	40,850	1,925	43,800	43,850	2,070
31,850	31,900	1,490	34,850	34,900	1,636	37,850	37,900	1,781	40,850	40,900	1,927	43,850	43,900	2,072
31,900	31,950	1,493	34,900	34,950	1,638	37,900	37,950	1,784	40,900	40,950	1,929	43,900	43,950	2,075
31,950	32,000	1,495	34,950	35,000	1,641	37,950	38,000	1,786	40,950	41,000	1,932	43,950	44,000	2,077
<b>32,000</b>			<b>35,000</b>			<b>38,000</b>			<b>41,000</b>			<b>44,000</b>		
32,000	32,050	1,498	35,000	35,050	1,643	38,000	38,050	1,789	41,000	41,050	1,934	44,000	44,050	2,080
32,050	32,100	1,500	35,050	35,100	1,646	38,050	38,100	1,791	41,050	41,100	1,937	44,050	44,100	2,082
32,100	32,150	1,503	35,100	35,150	1,648	38,100	38,150	1,794	41,100	41,150	1,939	44,100	44,150	2,085
32,150	32,200	1,505	35,150	35,200	1,650	38,150	38,200	1,796	41,150	41,200	1,941	44,150	44,200	2,087
32,200	32,250	1,507	35,200	35,250	1,653	38,200	38,250	1,798	41,200	41,250	1,944	44,200	44,250	2,089
32,250	32,300	1,510	35,250	35,300	1,655	38,250	38,300	1,801	41,250	41,300	1,946	44,250	44,300	2,092
32,300	32,350	1,512	35,300	35,350	1,658	38,300	38,350	1,803	41,300	41,350	1,949	44,300	44,350	2,094
32,350	32,400	1,515	35,350	35,400	1,660	38,350	38,400	1,806	41,350	41,400	1,951	44,350	44,400	2,097
32,400	32,450	1,517	35,400	35,450	1,663	38,400	38,450	1,808	41,400	41,450	1,954	44,400	44,450	2,099
32,450	32,500	1,520	35,450	35,500	1,665	38,450	38,500	1,811	41,450	41,500	1,956	44,450	44,500	2,102
32,500	32,550	1,522	35,500	35,550	1,667	38,500	38,550	1,813	41,500	41,550	1,958	44,500	44,550	2,104
32,550	32,600	1,524	35,550	35,600	1,670	38,550	38,600	1,815	41,550	41,600	1,961	44,550	44,600	2,106
32,600	32,650	1,527	35,600	35,650	1,672	38,600	38,650	1,818	41,600	41,650	1,963	44,600	44,650	2,109
32,650	32,700	1,529	35,650	35,700	1,675	38,650	38,700	1,820	41,650	41,700	1,966	44,650	44,700	2,111
32,700	32,750	1,532	35,700	35,750	1,677	38,700	38,750	1,823	41,700	41,750	1,968	44,700	44,750	2,114
32,750	32,800	1,534	35,750	35,800	1,680	38,750	38,800	1,825	41,750	41,800	1,971	44,750	44,800	2,116
32,800	32,850	1,537	35,800	35,850	1,682	38,800	38,850	1,828	41,800	41,850	1,973	44,800	44,850	2,119
32,850	32,900	1,539	35,850	35,900	1,684	38,850	38,900	1,830	41,850	41,900	1,975	44,850	44,900	2,121
32,900	32,950	1,541	35,900	35,950	1,687	38,900	38,950	1,832	41,900	41,950	1,978	44,900	44,950	2,123
32,950	33,000	1,544	35,950	36,000	1,689	38,950	39,000	1,835	41,950	42,000	1,980	44,950	45,000	2,126

# 1999 MARYLAND TAX TABLE

Continued:

If your income from line 34 is ...		Your Maryland tax is ...	If your income from line 34 is ...		Your Maryland tax is ...	If your income from line 34 is ...		Your Maryland tax is ...	If your income from line 34 is ...		Your Maryland tax is ...	If your income from line 34 is ...		Your Maryland tax is ...
At least	But less than		At least	But less than		At least	But less than		At least	But less than		At least	But less than	
<b>45,000</b>			<b>46,000</b>			<b>47,000</b>			<b>48,000</b>			<b>49,000</b>		
45,000	45,050	2,128	46,000	46,050	2,177	47,000	47,050	2,225	48,000	48,050	2,274	49,000	49,050	2,322
45,050	45,100	2,131	46,050	46,100	2,179	47,050	47,100	2,228	48,050	48,100	2,276	49,050	49,100	2,325
45,100	45,150	2,133	46,100	46,150	2,182	47,100	47,150	2,230	48,100	48,150	2,279	49,100	49,150	2,327
45,150	45,200	2,135	46,150	46,200	2,184	47,150	47,200	2,232	48,150	48,200	2,281	49,150	49,200	2,329
45,200	45,250	2,138	46,200	46,250	2,186	47,200	47,250	2,235	48,200	48,250	2,283	49,200	49,250	2,332
45,250	45,300	2,140	46,250	46,300	2,189	47,250	47,300	2,237	48,250	48,300	2,286	49,250	49,300	2,334
45,300	45,350	2,143	46,300	46,350	2,191	47,300	47,350	2,240	48,300	48,350	2,288	49,300	49,350	2,337
45,350	45,400	2,145	46,350	46,400	2,194	47,350	47,400	2,242	48,350	48,400	2,291	49,350	49,400	2,339
45,400	45,450	2,148	46,400	46,450	2,196	47,400	47,450	2,245	48,400	48,450	2,293	49,400	49,450	2,342
45,450	45,500	2,150	46,450	46,500	2,199	47,450	47,500	2,247	48,450	48,500	2,296	49,450	49,500	2,344
45,500	45,550	2,152	46,500	46,550	2,201	47,500	47,550	2,249	48,500	48,550	2,298	49,500	49,550	2,346
45,550	45,600	2,155	46,550	46,600	2,203	47,550	47,600	2,252	48,550	48,600	2,300	49,550	49,600	2,349
45,600	45,650	2,157	46,600	46,650	2,206	47,600	47,650	2,254	48,600	48,650	2,303	49,600	49,650	2,351
45,650	45,700	2,160	46,650	46,700	2,208	47,650	47,700	2,257	48,650	48,700	2,305	49,650	49,700	2,354
45,700	45,750	2,162	46,700	46,750	2,211	47,700	47,750	2,259	48,700	48,750	2,308	49,700	49,750	2,356
45,750	45,800	2,165	46,750	46,800	2,213	47,750	47,800	2,262	48,750	48,800	2,310	49,750	49,800	2,359
45,800	45,850	2,167	46,800	46,850	2,216	47,800	47,850	2,264	48,800	48,850	2,313	49,800	49,850	2,361
45,850	45,900	2,169	46,850	46,900	2,218	47,850	47,900	2,266	48,850	48,900	2,315	49,850	49,900	2,363
45,900	45,950	2,172	46,900	46,950	2,220	47,900	47,950	2,269	48,900	48,950	2,317	49,900	49,950	2,366
45,950	46,000	2,174	46,950	47,000	2,223	47,950	48,000	2,271	48,950	49,000	2,320	49,950	50,000	2,368

## 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 4.85% .....	x	.0485
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.

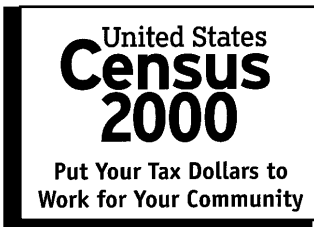
*Donations are divided evenly between the Bay restoration grants program of the Chesapeake Bay Trust and the nongame and endangered species programs of the Wildlife and Heritage Division of the Maryland Department of Natural Resources. For more information call the Chesapeake Bay Trust at 410-974-2941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

**Free phone assistance**  
**Monday - Friday**  
**8:00 a.m. - 9:00 p.m.**  
**eastern time**  
**January 18 -**  
**April 21, 2000**

## 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 information

410-260-7701      or      1-800-218-8160  
 from Central Maryland      from elsewhere

Call our toll-free, refund hotline 24 hours a day to check  
on the status of your state tax refund. Have a copy of  
your tax return ready to verify information.

## 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 request 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) .....711 *or* 1-800-735-2258  
 Large format tax forms .....410-260-7951

## Personal service

Free, in-person tax assistance is provided at the taxpayer service  
offices listed below Monday - Friday, 8:00 a.m. - 5:00 p.m. Please  
bring a completed copy of your federal return and all W-2 state-  
ments.

County Served	Branch Office	Phone Number
<b>Allegany, Garrett</b>	Cumberland	301-777-2165
	112 Baltimore St., 2nd Floor	301-334-8880
<b>Anne Arundel</b>	Annapolis	
	110 Carroll St., 1st Floor	410-260-7980
<b>Baltimore</b>	Towson	
	300 E. Joppa, PL-1A	410-321-2306
<b>Baltimore City</b>	Baltimore State Complex	
	301 W. Preston St., Rm 206	410-767-1300
<b>Calvert</b>	Prince Frederick	
	200 Duke St. Room 200	410-535-8830
<b>Caroline, Talbot, Dorchester</b>	Easton	
	301 Bay St. Room 308	410-822-0953
<b>Carroll</b>	Westminster	
	532 Baltimore Blvd., Ste. 306	410-848-4699
<b>Cecil</b>	Elkton	
	170 E. Main St.	410-996-0580
<b>Charles</b>	Waldorf	
	183 Smallwood Village Ctr.	301-645-2226 301-843-0977
<b>Frederick</b>	Frederick	
	100 W. Patrick St., Rm 2110	301-694-1982
<b>Harford</b>	Bel Air	
	2 S. Bond St., 4th Floor	410-836-4890
<b>Howard</b>	Ellicott City	
	3451 Court House Dr.	410-461-0170
	Jessup	
	7275-B Waterloo Rd.	410-799-4009
<b>Kent, Queen Anne's</b>	Centreville	
	120 Broadway, Rm G-200	410-758-5050
<b>Montgomery</b>	Wheaton	
	11510 Georgia Ave., Ste. 190	301-949-6030
<b>Prince George's</b>	Upper Marlboro	
	14735 Main St., Rm 083B	301-952-2810
	New Carrollton	
	8181 Professional Pl., Ste. 101	301-459-9195
<b>Somerset, Wicomico, Worcester</b>	Salisbury	
	201 Baptist St., Rm 2248	410-543-6800
<b>St. Mary's</b>	Leonardtwn	
	23110 Leonard Hall Dr.	301-475-4850
<b>Washington</b>	Hagerstown	
	1 S. Potomac St.	301-791-4776

## 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, February 21, 2000**

**Saturday, April 1, 2000**

**Saturday, April 8, 2000**

**Saturday, April 15, 2000**

**DEADLINE, Monday, April 17, 2000**

**8:00 a.m. - 5:00 p.m.**

**9:00 a.m. - 1:00 p.m.**

**9:00 a.m. - 1:00 p.m.**

**9:00 a.m. - 1:00 p.m.**

**8:00 a.m. - 7:00 p.m.**