

Your first name		Initial	Last name		Social Security number	
Spouse's first name		Initial	Last name		Spouse's Social Security number	
Present address (Number and street)			City or town	State	ZIP code	Daytime telephone number
Name of County in which you were a resident on the last day of the tax year. (Baltimore City residents leave blank)		Maryland county		Name of incorporated city, town, or special taxing area in which you were a resident on the last day of the tax year.		City, town or taxing area

THIS IS A LIMITED USE FORM. PLEASE SEE INSTRUCTIONS.

If you are amending for an earned income credit, refundable earned income credit or poverty level credit, you must use **Form 502X**.

You may use this form to amend your Maryland income tax return for any or all of the following reasons.

Check the applicable box or boxes:

- To change amount of previously reported wages. Complete line 1 below.
- To change amount of previously reported interest and dividends. Complete line 2 below.
- To change itemized deductions to a standard deduction. No entry is necessary on line 3.
- To change the amount of itemized deductions when associated with a change in income. Complete line 3 below.
- To change amount of Maryland withholding tax. Complete line 5 below.
- To change the number of exemptions. Complete Part II on page 2 of this form.

IF YOU WISH TO AMEND YOUR RETURN FOR ANY OTHER REASON, YOU MUST USE FORM 502X.

	A. As originally reported or as previously adjusted (See instructions)	B. Net change – increase or (decrease) – explain in Part I below	C. Corrected amount
1. W-2 income			
2. Interest and dividends			
3. Deductions			
4. Exemptions (From Part II on page 2)			
5. Withholding tax			

STOP We will complete the calculations for you and notify you of the result.

Continue with Part I - Explanation of Changes

Part I. EXPLANATION OF CHANGES

Enter the line number for each item above you are changing and give the reason for each change. Attach supporting forms and schedules only for the items changed. If you do not attach the required information, your amendment on your Form 502XS may be denied. Be sure to include your social security number on any attachments.

Complete page 2 ONLY if changing EXEMPTION AMOUNT

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 MARYLAND
It is recommended that you write your Social Security number on your check in blue or black ink.

Your signature	Date	<div style="border: 1px solid black; width: 100px; height: 20px;"></div>	Preparer's SSN or PTIN	Signature of preparer other than taxpayer
Spouse's signature	Date	Address of preparer		

MARYLAND FORM 502XS, Page 2

Name _____ Social Security # _____

Part II. EXEMPTIONS. See Form 502 instructions.

If you are not **changing your exemptions**, do not complete this part.
 If claiming **more dependent exemptions**, complete lines 6 through 15.
 If claiming **fewer exemptions**, complete lines 6 through 14.

	A. Original number of exemptions reported or as previously adjusted	B. Net change increase or (decrease)	C. Corrected Number of exemptions
6. Yourself and spouse 6.			
7. Your dependent children 7.			
8. Other dependents 8.			
9. Exemptions for other dependents age 65 or over 9.			
10. Total number of personal exemptions. Add lines 6 through 9 10.			
11. Multiply the number of exemptions claimed on line 10 by the amount specified in the instructions . . 11.	\$	\$	\$
12. Total number of exemptions for age and/or blindness for you and your spouse 12.			
13. Multiply the number of exemptions claimed on line 12 by \$1,000 13.	\$	\$	\$
14. Add amount from lines 11 and 13. Enter this result here and on line 4 on Page 1 of this Form 14.		\$	
15. Dependent children and others not claimed on original or previously adjusted return:			
(a) First name	Last name	(b) Dependent's social security number	(c) Dependent's relationship to you
			(d) Check below if 65 or over
			<input type="checkbox"/>
			<input type="checkbox"/>
			<input type="checkbox"/>
			<input type="checkbox"/>
			<input type="checkbox"/>
			<input type="checkbox"/>

GENERAL INSTRUCTIONS

PURPOSE OF FORM

Form 502XS is used by certain eligible taxpayers as a means to simplify the filing of their amended tax return.

The instructions included here should enable you to complete a short amended return for tax years beginning 2003 and forward. If for any reason you find yourself ineligible to file this amended tax return you must file Form 502X to amend your tax return.

Changes made as part of an amended return are subject to audit for up to three years from the date that the amended return is filed.

WHEN AND WHERE TO FILE

Generally, Form 502X or Form 502XS must be filed within 3 years from the date the original return was due or filed. A return filed before the due date is considered to have been filed on the date it was due. Please refer to the instructions for Form 502X to read about the exceptions that apply.

The amended return must be filed with: Comptroller of Maryland
Revenue Administration Division
Annapolis, MD 21411-0001.

WHO MAY FILE FORM 502XS

Form 502XS is a **limited** use form. Only taxpayers **who are residents** for the entire tax year may use Form 502XS. In addition, the filing of this form is limited to amending your Maryland tax return for the following reasons:

- To change amount previously reported as wages or salaries.
- To change amount of Maryland withholding tax.
- To change amount previously reported as interest and/or dividends.
- To change number of exemptions.
- To change itemized deductions to the standard deduction.
- To change itemized deductions claimed due to a change in income.

If you wish to amend your tax return for any other reason, you may not use Form 502XS, but must use Form 502X to accomplish your amended filing.

SIGNATURES

Sign and date your return on page 1 of Form 502XS. You must sign your return. Both husband and wife must sign a joint return. Your signature(s) signify that your return, including all attachments, is, to the best of your knowledge and belief, true, correct and complete, under the penalties of perjury.

TAX PREPARERS

If another person prepared your return, that person must also sign the return and enter their social security number or preparer's tax identification number (PTIN). 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. Penalties may be imposed for tax preparers who fail to sign the tax return and provide their Social Security number or PTIN.

ATTACHMENTS

Be sure to attach wage and tax statements (Forms W-2 and 1099) to the front of your return if you are claiming additional Maryland withholding tax. Be sure to attach all forms, schedules and statements required by these instructions.

USE OF FEDERAL FIGURES

A presumption is made that your amendment is based upon federal figures. Therefore, all items reported on your Maryland return are subject to verification, audit and revision by the Maryland Comptroller's Office.

PRIVACY ACT INFORMATION

The Revenue Administration Division requests information on tax returns to administer the income tax laws of Maryland, including determination and collection of correct taxes. If you fail to provide all or part of the requested information, the 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 also be obtained with a proper legislative or judicial order.

SPECIFIC INSTRUCTIONS FOR PAGE 1

If you are using Form 502XS to change the number of exemptions from your previously filed return, turn to Part II of page 2 and follow the **Specific Instructions for Page 2**. Otherwise, begin with the step-by-step instructions below:

Step 1 – Complete name, address, social security number, and county area at the top of page 1 of Form 502XS. Also indicate the year for which you are filing Form 502XS.

Step 2 – Check the box or boxes to indicate the items you are amending.

Step 3 – Complete lines 1 through 5 Columns A, B and C for each item you are amending. Enter in Column A the amount originally reported or as previously adjusted. In Column B, enter the amount of change as either an increase or decrease. Reflect decreases with the use of parentheses ().

If a change in federal adjusted gross income necessitates a change in your itemized deductions, enter this change on line 3.

If you are changing your exemptions, enter on line 4 the amount from page 2, Part II, Column B, line 14. Remember to complete Part II of page 2 of Form 502XS **ONLY** if you are changing your exemptions.

Step 4 – Attach wage and tax statements (Form W-2), and any other forms, schedules, and statements related to the changes you are making.

Step 5 – Complete Part I explaining any changes. Enter the line number from page 1 for each item you are changing and give the reason for each change.

Step 6 – Sign and date the return and mail it to us. We will send you any resulting refund or bill.

DID YOU IFILE YOUR ORIGINAL MARYLAND RETURN?

If you have electronically filed your original Maryland tax return using the Comptroller's iFile system, you should use iFile to amend your Maryland return, instead of using Form 502XS. This is the fastest method of filing an amended tax return. This method of amending a Maryland return is only available to users of iFile.

SPECIFIC INSTRUCTIONS FOR PAGE 2

PART II – EXEMPTIONS

You need to complete Part II **only** if you are changing the exemptions from your original return or your previously adjusted return. If you are making **no** adjustments to your exemptions, leave Part II blank.

Please refer to our resident instructions to determine the correct amount of exemptions you may claim. Resident instructions are available for download at our Web site at www.marylandtaxes.com

If you are claiming more **dependent** exemptions than you claimed on your original return, you must complete lines 6 through 15. If you are claiming fewer exemptions, complete lines 6 through 14.

Line by Line Instructions for Part II - Exemptions. For each of the lines referenced below: use Column A to represent the amounts from your original return (or previously adjusted return); use Column C to reflect the correct amount of exemptions; and use column B to reflect the difference between the two columns.

Line 6 – Enter the number of exemptions for yourself and your spouse, if applicable from your original or previously adjusted return.

Note: There is no change permitted on this line. If you need to make an adjustment due to a filing status change, you must file Form 502X.

Line 7 – Enter the number of exemptions for your dependent children.

Line 8 – Enter the number of other dependents.

Line 9 – Enter the number of exemptions for other dependents who are age 65 or over.

Line 10 – Enter the sum of lines 6 through 9 in Columns A, B and C.

Line 11 – For tax years 2007 and before, multiply the number of exemptions on line 10 by \$2,400. For tax years beginning in 2008, multiply the number of exemptions by the amount on the chart in Instruction 10 of the resident tax booklet.

Line 12 – Enter the number of exemptions for you and your spouse that relate to an age exemption or a blindness exemption.

Line 13 – Multiply the number of exemptions on line 12 by \$1,000 and enter the result on line 13.

Line 14 – Add the amount from Column B, line 11 to the amount in Column B of line 13, and enter the result on line 14 and on line 4 on page 1 of Form 502XS.

Line 15 – Identify any additional exemptions being claimed on Form 502XS, that did not appear on your original return. Indicate by checking the applicable box in Column (d) if the dependent claimed is 65 years or older.

If you claim more dependent exemptions, and you fail to complete this area, the additional exemptions will be disallowed.