

**MARYLAND RESIDENT INCOME
FORM
502
TAX RETURN**



145090049

2014
\$

OR FISCAL YEAR BEGINNING 2014, ENDING

Social Security Number		Spouse's Social Security Number	
Your First Name	Initial	Last Name	
Spouse's First Name	Initial	Last Name	
Present Address (No. and street)			
City or Town		State	ZIP code
Name of county and incorporated city, town or special taxing area in which you resided on the last day of the taxable period. (See Instruction 6.)		Maryland County	City, Town or Taxing Area

FILING STATUS See Instruction 1 to determine if you are required to file. **CHECK ONE BOX** ▶

- | | |
|---|--|
| 1. ☐ Single (If you can be claimed on another person's tax return, use Filing Status 6.) | 5. ☐ Qualifying widow(er) with dependent child |
| 2. ☐ Married filing joint return or spouse had no income | 6. ☐ Dependent taxpayer (Enter 0 in Exemption Box (A) - See Instruction 7.) |
| 3. ☐ Married filing separately ▶ _____ Spouse's Social Security Number | |
| 4. ☐ Head of household | |

PART-YEAR RESIDENT ▶ ☐

See Instruction 26.
If you began or ended legal residence in Maryland in 2014 place a **P** in the box.

Place an **M** or **P** in this box.

EXEMPTIONS

See Instruction 10. Check appropriate box(es). **NOTE:** If you are claiming dependents, you must attach the Dependents' Information Form 502B to this form to receive the applicable exemption amount.

- | | |
|---|-------------|
| A. ☐ Yourself ☐ Spouse Enter number checked ☐ See Instruction 10 | A. \$ _____ |
| B. ▶ ☐ 65 or over ▶ ☐ 65 or over | |
| ▶ ☐ Blind ▶ ☐ Blind Enter number checked ☐ X \$1,000 | B. \$ _____ |
| C. Enter number from line 3 of Dependent Form 502B ☐ See Instruction 10 | C. \$ _____ |
| D. Enter Total Exemptions (Add A, B and C.) ▶ ☐ Total Amount | D. \$ _____ |

Dates of Maryland Residence

MO DAY YEAR
FROM _____
TO _____

Other state of residence: _____

MILITARY: If you or your spouse has **non-Maryland** military income, place an **M** in the box. (See Instruction 26.)

Enter amount here: _____

Place CHECK or MONEY ORDER on top of your W-2 wage and tax statements and ATTACH HERE with ONE staple.

INCOME (See Instruction 11.)	1. Adjusted gross income from your federal return ▶ 1. _____	1e. Check here if the amount of your investment income is more than \$3,350... ☐
	1a. Wages, salaries and/or tips ▶ 1a. _____	
	1b. Earned income ▶ 1b. _____	
	1c. Capital Gain or (loss) ▶ 1c. _____	
ADDITIONS TO INCOME (See Instruction 12.)	1d. Taxable Pension, IRA, Annuities ▶ 1d. _____	
	2. Tax-exempt interest on state and local obligations (bonds) other than Maryland. ▶ 2. _____	
	3. State retirement pickup ▶ 3. _____	
	4. Lump sum distributions (from worksheet in Instruction 12.) ▶ 4. _____	
	5. Other additions (Enter code letter(s) from Instruction 12.) ▶ ☐ ☐ ☐ ☐ ▶ 5. _____	
	6. Total additions to Maryland income (Add lines 2 through 5.) ▶ 6. _____	
	7. Total federal adjusted gross income and Maryland additions (Add lines 1 and 6.) ▶ 7. _____	
SUBTRACTIONS FROM INCOME (See Instruction 13.)	8. Taxable refunds, credits or offsets of state and local income taxes included in line 1 above ▶ 8. _____	
	9. Child and dependent care expenses. ▶ 9. _____	
	10. Pension exclusion from worksheet in Instruction 13. ▶ 10. _____	
	11. Taxable Social Security and RR benefits (Tier I, II and supplemental) included in line 1 above ▶ 11. _____	
	12. Income received during period of nonresidence (See Instruction 26.) ▶ 12. _____	
	13. Subtractions from attached Form 502SU ▶ ☐ ☐ ☐ ☐ ▶ 13. _____	
	14. Two-income subtraction from worksheet in Instruction 13 ▶ 14. _____	
	15. Total subtractions from Maryland income (Add lines 8 through 14.) ▶ 15. _____	
	16. Maryland adjusted gross income (Subtract line 15 from line 7.) ▶ 16. _____	
(All taxpayers must select one method and check the appropriate box.) ▼		
STANDARD DEDUCTION METHOD (Enter amount on line 17.) ☐		
ITEMIZED DEDUCTION METHOD (Complete lines 17a and 17b.) ☐		
17a. Total federal itemized deductions (from line 29, federal Schedule A) ▶ 17a. _____ 17b. State and local income taxes (See Instruction 14.) ▶ 17b. _____ Subtract line 17b from line 17a and enter amount on line 17.		
17. Deduction amount (Part-year residents see Instruction 26 (l and m).) ▶ 17. _____		
18. Net income (Subtract line 17 from line 16.) ▶ 18. _____		
19. Exemption amount from Exemptions area above (See Instruction 10.) ▶ 19. _____		
20. Taxable net income (Subtract line 19 from line 18.) ▶ 20. _____		

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NAME _____ SSN _____

MARYLAND TAX COMPUTATION

21. Amount from line 20 (taxable net income) GO TO TAX TABLE in the Resident instructions. Enter the tax on line 22. 21. _____
22. **Maryland tax** (from Tax Table or Computation Worksheet Schedules I or II). 22. _____
23. Earned income credit (½ of federal earned income credit. See Instruction 18.) 23. _____
24. Poverty level credit (See Instruction 18.) 24. _____
25. Other income tax credits for individuals from Part H, line 8 of Form 502CR (Attach Form 502CR.) 25. _____
26. Business tax credits **You must file this form electronically to claim business tax credits on Form 500CR.**
27. Total credits (Add lines 23 through 26.) 27. _____
28. **Maryland tax after credits** (Subtract line 27 from line 22.) If less than 0, enter 0. 28. _____

LOCAL TAX COMPUTATION

29. Local tax (See Instruction 19 for tax rates and worksheet.) **Multiply line 21 by your local tax rate** .0 _____ or use the Local Tax Worksheet 29. _____
30. Local earned income credit (from Local Earned Income Credit Worksheet in Instruction 19.) 30. _____
31. Local poverty level credit (from Local Poverty Level Credit Worksheet in Instruction 19.) 31. _____
32. Total credits (Add lines 30 and 31.) 32. _____
33. **Local tax after credits** (Subtract line 32 from line 29.) If less than 0, enter 0 33. _____
34. Total Maryland and local tax (Add lines 28 and 33.) 34. _____
35. Contribution to Chesapeake Bay and Endangered Species Fund (See Instruction 20.) 35. _____
36. Contribution to Developmental Disabilities Services and Support Fund (See Instruction 20.) 36. _____
37. Contribution to Maryland Cancer Fund (See Instruction 20.) 37. _____
38. **Total Maryland income tax, local income tax and contributions** (Add lines 34 through 37.) 38. _____
39. Total Maryland and local tax withheld (Enter total from your W-2 and 1099 forms if MD tax is withheld and attach.) 39. _____
40. 2014 estimated tax payments, amount applied from 2013 return, payment made with an extension request, and Form MW506NRS 40. _____
41. Refundable earned income credit (from worksheet in Instruction 21). 41. _____
42. Refundable income tax credits from Part I, line 6 of Form 502CR (Attach Form 502CR. See Instruction 21.) 42. _____
43. Total payments and credits (Add lines 39 through 42.) 43. _____
44. Balance due (If line 38 is more than line 43, subtract line 43 from line 38. See Instruction 22.) 44. _____
45. Overpayment (If line 38 is less than line 43, subtract line 38 from line 43.) 45. _____
46. Amount of overpayment **TO BE APPLIED TO 2015 ESTIMATED TAX** 46. _____
47. Amount of overpayment **TO BE REFUNDED TO YOU** (Subtract line 46 from line 45.) See line 50 **REFUND** 47. _____
48. Interest charges from Form 502UP _____ or for late filing _____ (See Instruction 22.) Total 48. _____
49. **TOTAL AMOUNT DUE** (Add lines 44 and 48.) **IF \$1 OR MORE, PAY IN FULL WITH THIS RETURN** 49. _____

DIRECT DEPOSIT OF REFUND (See Instruction 22.) Be sure the account information is correct. **For Splitting Direct Deposit**, see Form 588. To comply with banking rules, check here ☐ if this refund will go to an account outside the United States. If checked, see Instruction 22. For the direct deposit option, complete the following information clearly and legibly.

50a. Type of account: ☐ Checking ☐ Savings

50b. Routing Number (9-digits) _____

50c. Account Number _____

Daytime telephone no. _____ Home telephone no. _____

CODE NUMBERS (3 digits per box) _____

Check here ☐ if you authorize your preparer to discuss this return with us. Check here ☐ if you authorize your paid preparer not to file electronically. Check here ☐ if you agree to receive your 1099G Income Tax Refund statement electronically.

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 and mail to:
Comptroller of Maryland, Revenue Administration Division
110 Carroll Street, Annapolis, Maryland 21411-0001
(It is recommended that you include your Social Security Number on check.)

Your signature _____ Date _____
Spouse's signature _____ Date _____

Preparer's PTIN (required by law) _____ Signature of preparer other than taxpayer _____
Address of preparer _____
Telephone number of preparer _____