



MARYLAND  
FORM  
**505X**

**NONRESIDENT  
AMENDED TAX  
RETURN**



15505X049

**2015**

OR FISCAL YEAR BEGINNING \_\_\_\_\_ 2015, ENDING \_\_\_\_\_

\_\_\_\_\_  
Your Social Security Number

\_\_\_\_\_  
Spouse's Social Security Number

\_\_\_\_\_  
Your First Name

\_\_\_\_\_  
Initial

\_\_\_\_\_  
Your Last Name

\_\_\_\_\_  
Spouse's First Name

\_\_\_\_\_  
Initial

\_\_\_\_\_  
Spouse's Last Name

\_\_\_\_\_  
Current Mailing Address (PO Box, number, street and apt. no)

\_\_\_\_\_  
City or Town

\_\_\_\_\_  
State

\_\_\_\_\_  
ZIP Code



**You must use Form 502X if you  
are changing to Resident status.**

Check here if **you** are:

☐ 65 or over ☐ Blind

Check here if **your spouse** is:

☐ 65 or over ☐ Blind

**IF THIS IS BEING FILED TO CLAIM A NET OPERATING LOSS, CHECK  
THE APPROPRIATE BOX:**

☐ **CARRY BACK**

☐ **CARRY FORWARD**

**IMPORTANT NOTE: Read the instructions and complete page 3 first.  
Attach copies of the federal loss year return and Form 1045, Schedules  
A and B. See Instruction 13.**

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

Enter your state of legal residence \_\_\_\_\_. Enter the local jurisdiction of which you are a resident \_\_\_\_\_.

Are you a resident of a local jurisdiction which imposes an income or earnings tax on Maryland residents? . . . . . ☐ YES ☐ NO

Enter dates you resided in Maryland \_\_\_\_\_ - \_\_\_\_\_.

Any changes from the original filing must be explained in Part III of this form.

Did you request an extension of time to file the original return? . . . . . ☐ YES ☐ NO

If yes, enter the date the return was filed \_\_\_\_\_.

Is an amended federal return being filed? . . . . . ☐ YES ☐ NO

Has your original federal return been changed or corrected by the Internal Revenue Service? . . . . . ☐ YES ☐ NO

**CHANGE OF FILING STATUS**

**Original Amended**

☐  
☐  
☐

☐  
☐  
☐

Single  
Married filing joint return or spouse had no income  
Married filing separately \_\_\_\_\_  
Spouse's Social Security No.

**Original Amended**

☐  
☐  
☐

☐  
☐  
☐

Head of household  
Qualifying widow(er) with dependent child  
Dependent taxpayer

**IMPORTANT NOTE: Read the instructions and  
complete page 3 first.**

**A.** As originally reported or  
as previously adjusted  
(See instructions.)

**B.** Net change - increase  
or (-) decrease  
explain on page 4.

**C.** Corrected amount.

1. Federal adjusted gross income . . . . .	1.	_____	_____	_____
2. Additions to income . . . . .	2.	_____	_____	_____
3. Total (Add lines 1 and 2.) . . . . .	3.	_____	_____	_____
4. Subtractions from income (See Instructions.) . . . . .	4.	_____	_____	_____
5. Total Maryland adjusted gross income (Subtract line 4 from line 3.) . . . . .	5.	_____	_____	_____



15505X149

Last Name \_\_\_\_\_ SSN \_\_\_\_\_

	A. As originally reported or as previously adjusted (See instructions.)	B. Net change – increase or (-) decrease explain on page 4.	C. Corrected amount.
<b>6. CHECK ONLY ONE METHOD (See Instruction 5.)</b> <input type="checkbox"/> <b>STANDARD DEDUCTION METHOD</b> <input type="checkbox"/> <b>ITEMIZED DEDUCTION METHOD</b> Enter total MD itemized deductions from Part II, on page 3 ..... <b>6.</b> _____			
<b>7. Net income (Subtract line 6 from line 5.)</b> .....	<b>7.</b> _____	_____	_____
<b>8. Exemption amount (See Instruction 5.)</b> .....	<b>8.</b> _____	_____	_____
<b>9. Taxable net income (Subtract line 8 from line 7.)</b> .....	<b>9.</b> _____	_____	_____
<b>10. Maryland tax</b> from line 16 of revised Form 505NR .....	<b>10.</b> _____	_____	_____
<b>11. Special Nonresident tax</b> from line 17 of revised Form 505NR .....	<b>11.</b> _____	_____	_____
<b>12. Total Maryland tax (Add lines 10 and 11.)</b> .....	<b>12.</b> _____	_____	_____
<b>12a. Credits:</b>			
Poverty Level Credit _____			
Personal Credit _____			
Business Credit X X X X X X X X X			
Enter total credits .....	<b>12a.</b> _____	_____	_____
<b>12b. Maryland tax after credits (Subtract line 12a from line 12.) If less than 0, enter 0</b> .....	<b>12b.</b> _____	_____	_____
<b>13. Contribution:</b>			
<b>13a.</b> _____			
<b>13b.</b> _____			
<b>13c.</b> _____			
<b>13d.</b> _____			
Enter total contributions (See Instruction 8.) .....	<b>13.</b> _____	_____	_____
<b>14. Total Maryland income tax and contribution (Add lines 12b and 13.)</b> .....	<b>14.</b> _____	_____	_____
<b>15. Total Maryland tax withheld.</b> .....	<b>15.</b> _____	_____	_____
<b>16. Estimated tax payments and payments made with Form 502E and Form MW506NRS</b> .....	<b>16.</b> _____	_____	_____
<b>17. Nonresident tax paid by pass-through entities</b> .....	<b>17.</b> _____	_____	_____
<b>18. Refundable income tax credits (Attach Form 502CR and/or 502S.)</b> .....	<b>18.</b> _____	_____	_____
<b>19. Total payments and credits (Add lines 15 through 18.)</b> .....	<b>19.</b> _____	_____	_____
<b>20. Balance due (If line 14 is more than line 19, subtract line 19 from line 14.)</b> .....	<b>20.</b> _____	_____	_____
<b>21. Overpayment (If line 14 is less than line 19, subtract line 14 from line 19.)</b> .....	<b>21.</b> _____	_____	_____
<b>22. Tax paid with original return, plus additional tax paid after it was filed (Do not include any interest or penalty.)</b> .....	<b>22.</b> _____	_____	_____
<b>23. Prior overpayment (Total all refunds previously issued.)</b> .....	<b>23.</b> _____	_____	_____
<b>24. REFUND (If line 20 is less than line 22, subtract line 20 from line 22) (If line 23 is less than line 21, subtract line 23 from line 21.) (Add line 21 to line 22.) (See Instruction 10.)</b> .....	<b>REFUND 24.</b> _____	_____	_____
<b>25. BALANCE DUE (If line 20 is more than line 22, subtract line 22 from line 20.) (Add line 20 to line 23.) (If line 21 is less than line 23, subtract line 21 from line 23.) (See Instruction 10.)</b> .....	<b>25.</b> _____	_____	_____
<b>26. Interest and/or penalty charges on tax due and/or from Form 502UP (See Instruction 11.)</b> .....	<b>26.</b> _____	_____	_____
<b>27. TOTAL AMOUNT DUE (Add line 25 and line 26.)</b> .....	<b>PAY IN FULL WITH THIS RETURN 27.</b> _____	_____	_____



15505X249

Name \_\_\_\_\_ SSN \_\_\_\_\_

**I. INCOME AND ADJUSTMENTS TO INCOME:** You must complete the following using the amounts from your federal income tax return. If there are no changes to the amounts claimed on your original Maryland return, check here ☐ and complete Column A and line 17 of Column C.

**INCOME AND ADJUSTMENTS INFORMATION**

(See Instruction 4.) (Use a minus sign ( - ) to indicate a loss.)

**A.** Federal income or loss ( - ) as corrected     
 **B.** Maryland income or loss ( - ) as corrected     
 **C.** Non-Maryland income or loss ( - ) as corrected

1. Wages, salaries, tips, etc . . . . .	<b>1.</b>	_____ . ____	_____ . ____	_____ . ____
2. Taxable interest income . . . . .	<b>2.</b>	_____ . ____	_____ . ____	_____ . ____
3. Dividend income . . . . .	<b>3.</b>	_____ . ____	_____ . ____	_____ . ____
4. Taxable refunds, credits or offsets of state and local income taxes . . . . .	<b>4.</b>	_____ . ____	_____ . ____	_____ . ____
5. Alimony received . . . . .	<b>5.</b>	_____ . ____	_____ . ____	_____ . ____
6. Business income or loss . . . . .	<b>6.</b>	_____ . ____	_____ . ____	_____ . ____
7. Capital gain or loss . . . . .	<b>7.</b>	_____ . ____	_____ . ____	_____ . ____
8. Other gains or losses (from federal Form 4797) . . . . .	<b>8.</b>	_____ . ____	_____ . ____	_____ . ____
9. Taxable amount of pensions, IRA distributions, and annuities . . . . .	<b>9.</b>	_____ . ____	_____ . ____	_____ . ____
10. Rents, royalties, partnerships, estates, trusts, etc. (Circle appropriate item.) . . . . .	<b>10.</b>	_____ . ____	_____ . ____	_____ . ____
11. Farm income or loss . . . . .	<b>11.</b>	_____ . ____	_____ . ____	_____ . ____
12. Unemployment compensation . . . . .	<b>12.</b>	_____ . ____	_____ . ____	_____ . ____
13. Taxable amount of Social Security and Tier 1 Railroad Retirement benefits . . . . .	<b>13.</b>	_____ . ____	_____ . ____	_____ . ____
14. Other income (including lottery or other gambling winnings) . . . . .	<b>14.</b>	_____ . ____	_____ . ____	_____ . ____
15. Total income (Add lines 1 through 14.) . . . . .	<b>15.</b>	_____ . ____	_____ . ____	_____ . ____
16. Total adjustments to income from federal return (IRA, alimony, etc.) . . . . .	<b>16.</b>	_____ . ____	_____ . ____	_____ . ____
17. Adjusted gross income (Subtract line 16 from 15.) (Carry the amount from line 17, column A, to page 1, line 1, column C.) . . . . .	<b>17.</b>	_____ . ____	_____ . ____	_____ . ____

**II. ITEMIZED DEDUCTIONS:** If you itemized deductions on your Maryland return, you must complete the following. If there are no changes to the amounts claimed on your original Maryland return, check here ☐ and complete Column A and line 11 of Column C.

**A.** As originally reported or as previously adjusted     
 **B.** Net increase or decrease ( - )     
 **C.** Corrected amount

1. Medical and dental expense . . . . .	<b>1.</b>	_____ . ____	_____ . ____	_____ . ____
2. Taxes . . . . .	<b>2.</b>	_____ . ____	_____ . ____	_____ . ____
3. Interest . . . . .	<b>3.</b>	_____ . ____	_____ . ____	_____ . ____
4. Contributions . . . . .	<b>4.</b>	_____ . ____	_____ . ____	_____ . ____
5. Casualty or theft losses . . . . .	<b>5.</b>	_____ . ____	_____ . ____	_____ . ____
6. Miscellaneous . . . . .	<b>6.</b>	_____ . ____	_____ . ____	_____ . ____
7. Enter total itemized deductions from federal Schedule A . . . . .	<b>7.</b>	_____ . ____	_____ . ____	_____ . ____
8. Enter state and local income taxes included on line 2 or from worksheet (See Instruction 4.) . . . . .	<b>8.</b>	_____ . ____	_____ . ____	_____ . ____
9. Net deductions (Subtract line 8 from line 7.) . . . . .	<b>9.</b>	_____ . ____	_____ . ____	_____ . ____
10. AGI factor (See instruction 14 of the nonresident instructions.) . . . . .	<b>10.</b>	_____ . ____	_____ . ____	_____ . ____
11. Total Maryland deductions (Multiply line 9 by line 10.) (Enter on page 2, in each appropriate column of line 6.) . . . . .	<b>11.</b>	_____ . ____	_____ . ____	_____ . ____



15505X349

Name \_\_\_\_\_ SSN \_\_\_\_\_

**III. EXPLANATION OF CHANGES TO INCOME, DEDUCTIONS AND CREDITS:** Enter the line number from page 1 and 2 for each item you are changing and give the reason for each change. Attach any required supporting forms and schedules for items changed.

Check here ☐ if you authorize your preparer to discuss this return with us.

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.

\_\_\_\_\_  
Your signature

\_\_\_\_\_  
Date

\_\_\_\_\_  
Spouse's signature

\_\_\_\_\_  
Date

\_\_\_\_\_  
Signature of preparer other than taxpayer

\_\_\_\_\_  
Street address of preparer

\_\_\_\_\_  
City, State, ZIP

\_\_\_\_\_  
Telephone number of preparer

\_\_\_\_\_  
Preparer's PTIN (required by law)

Make checks payable to 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 in blue or black ink.**

You must file your Maryland Amended Form 505X electronically to claim, or change information related to, business income tax credits from Form 500CR.

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 505X must be filed within three years from the date the original return was due (including extensions) or filed. The following exceptions apply.

- A claim filed after three years, but within two years from the time the tax was paid is limited to the amount paid within the two years immediately before filing the claim.
- A claim for refund based on a federal net operating loss carryback must be filed within 3 years after the due date (including extensions) of the return for the tax year of the net operating loss.
- If the claim for refund or credit for overpayment resulted from a final determination made by an administrative board or an appeal of a decision of an administrative board, that is more than three years from the date of filing the return or more than two years from the time the tax was paid, the claim for refund must be filed within one year of the date of the final decision of the administrative board or final decision of the highest court to which an appeal of the administrative board is taken.
- If the Internal Revenue Service issues a final determination of adjustments that would result in a decrease to Maryland taxable income, file an amended return within one year after the final adjustment report or the final court decision if appealed.
- If the Internal Revenue Service issued a final determination of adjustments that would result in an increase to Maryland taxable income, file the amended return within ninety days after the final determination.

**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.** Note that no refund for less than \$1.00 will be issued.

The amended return must be filed with the **Comptroller of Maryland, Revenue Administration Division, 110 Carroll Street, Annapolis, Maryland 21411-0001.**

For more information regarding refund limitations, see Administrative Release 20.

#### **PROTECTIVE CLAIMS**

A protective claim is a claim for a specific amount of refund filed on an amended return with a request that the Comptroller delay acting on the refund request. The claim for refund may not be based on a federal audit. The delay requested must be due to a pending decision by a state or federal court which will affect the outcome of the refund, or for reasonable cause. The protective claim must be filed in accordance with the limitations outlined in the section **WHEN AND WHERE TO FILE**. The Comptroller may accept or reject a protective claim. If rejected, the taxpayer will be informed of a right to a hearing. We cannot accept a protective claim unless an original return has been filed.

#### **PENALTIES**

There are severe penalties for failing to file a tax return, failing to pay any tax when due, filing false or fraudulent returns 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 when due.

To collect unpaid taxes, the Comptroller is directed to enter liens

against the salary, wages or property of delinquent taxpayers.

#### **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 also may be obtained with a proper legislative or judicial order.

#### **USE OF FEDERAL RETURN**

Most changes to your federal return will result in changes on your Maryland return and you will need the information from your federal amendment to complete your Maryland amended return. Therefore, complete your federal return first. Maryland law requires that your income and deductions be entered on your Maryland return exactly as they were reported on your federal return. However, all items reported on your Maryland return are subject to verification, audit and revision by the Maryland Comptroller's Office.

**If you are amending your federal return, attach a photocopy of the federal Form 1040X and any revised schedules to your Maryland Form 505X.** If your tax has been increased by the Internal Revenue Service, you must report this increase to the Maryland Revenue Administration Division within 90 days from the final IRS determination.

### **1 NAME AND ADDRESS INFORMATION.**

**Enter the Social Security Number, correct name and current address on the lines. Be sure to check the appropriate box if you or your spouse are 65 or over or blind on the last day of the tax year. If your address is different from the address on your original return, be sure to answer "Yes" to the first question.**

### **2 QUESTIONS.**

**Answer all of the questions and attach copies of any federal notices, amended forms and schedules. If filing your amended return for a Net Operating Loss Carryback or Carryforward, check the appropriate box. Provide the dates you resided in Maryland for the tax year and explain any changes from your original filing in Part III of Form 505X.**

### **3 FILING STATUS.**

**Enter the filing status you used on your original return and show any change of filing status. Your filing status should correspond to the filing status used on your federal return.**

Generally, you may not change from married filing joint to married filing separately after the original due date of the return. Any change in filing status to or from married filing joint requires the signature of both spouses. Enter a complete explanation in Part III of Form 505X.

## 4 COMPLETE PAGES 3 AND 4 OF FORM 505X.

### PART I

Enter the amount of income (or loss) from your federal return as corrected in Column A. Enter the amount of your Maryland income (or loss) as corrected in Column B. Enter the amount of your non-Maryland income (or loss) as corrected in Column C.

### PART II

If you itemized deductions, enter your original or previously adjusted amounts in Column A. Enter any increase (or decrease) in Column B and enter the corrected amounts in Column C.

Any amount deducted as contributions of Preservation and Conservation Easements for which a credit is claimed on Form 502CR must be included on line 8. On line 10, enter the adjusted gross income factor from the worksheet in Instruction 5.

### PART III

Use this section to provide a detailed explanation of the changes being made on the amended return. A filing status change must be fully explained here.

Enter the line number from pages 1 and 2 for each item you are changing and state the reason for the change. Be sure to attach revised Form 505NR and any other required schedules or forms.

## NOW COMPLETE PAGES 1 AND 2 OF FORM 505X.

### COLUMNS A-C

In Column A, enter the amounts from your return as originally filed or as previously adjusted or amended.

In Column B, enter the net increase or net decrease for each line you are changing. Use a minus sign ( - ) to indicate a decrease. Explain each change in Part III of Form 505X and attach any related schedule or form. If you need more space, show the required information on an attached statement. For Column C, add the increase in Column B to the amount in Column A, or subtract the Column B decrease from Column A. For any item you do not change, enter the amount from Column A in Column C.

## 5 FIGURE YOUR MARYLAND AND SPECIAL NONRESIDENT TAX.

**LINE 1 – Income and adjustments from federal return.** Copy the amounts from your federal amended return or as corrected by the IRS. Be sure to reconcile this figure to Part 1 of Form 505X and enter a complete explanation of the changes in Part III.

**LINE 2 – Additions to income.** For decoupling and tax preference items and amounts to be added when credits are claimed, include corrected Maryland Form(s) 500DM, 502TP, 502CR or 500CR. Enter an explanation of the changes in Part III.

**LINE 4 – Subtractions from income.** Enter items such as child care expenses and any other subtractions as shown in the 2015 Nonresident Income Tax Return Instructions. Enter an explanation of the changes in Part III and attach any corrected forms.

### LINE 6 – Method of computation.

**Standard deduction method.** The standard deduction is 15% of the Maryland adjusted gross income with the following minimums and maximums.

### Filing Status

Single	– Minimum of \$1,500 and maximum of \$2,000
Married filing separately	
Dependent taxpayer	

### Filing Status

Married filing joint or spouse had no income	– Minimum of \$3,000 and maximum of \$4,000
Head of household	
Qualifying widow(er) with dependent child	

**Itemized deduction method.** Check the box and enter your total Maryland itemized deductions.

**LINE 8 – Exemptions.** The personal exemption is \$3,200. This exemption amount is reduced once the taxpayer's federal adjusted gross income exceeds \$100,000. (\$150,000 if filing Joint, Head of Household or Qualifying Widow(er) with Dependent Child). If you are subject to this reduction, see the exemption chart in the 2015 Nonresident Income Tax Return Instructions. Taxpayers 65 years or over or blind get an additional exemption of \$1,000.

Multiply the exemption amount by the AGI factor in the ADJUSTED GROSS INCOME FACTOR WORKSHEET to calculate the amount of the exemption to enter in column C. Use the exemption amount that you had claimed on your original return (or as previously adjusted) in Column A of line 8. The difference between these two figures should be entered in Column B of line 8.

Attach amended Form 502B if you are changing dependent information.

**Adjusted Gross Income (AGI) Factor.** You must adjust your standard or itemized deductions and exemptions using the AGI factor calculated in the worksheet below. Carry this amount to six decimal places. **NOTE: If Maryland adjusted gross income before subtractions (line 2) is 0 or less, use 0 as your factor. If your federal adjusted gross income (line 1) is 0 or less and line 2 is greater than 0, use 1 as your factor.**

### ADJUSTED GROSS INCOME FACTOR WORKSHEET (5)

1. Enter your federal adjusted gross income (from line 17, column 1) . . . .1 \_\_\_\_\_
2. Enter your Maryland adjusted gross income before subtraction of non-Maryland income (from line 25) . .2 \_\_\_\_\_
3. AGI factor. Divide line 2 by line 1 . . . .3 \_\_\_\_\_

**LINE 10 – Computing the tax.** Complete Form 505NR following the instructions in the nonresident booklet using corrected figures to determine the tax. Line 16 of the revised Form 505NR is entered on line 10 of Form 505X. Line 17 of the revised Form 505NR is entered on line 11 of Form 505X.

## 6 POVERTY LEVEL CREDIT, CREDITS FOR INDIVIDUALS AND BUSINESS TAX CREDITS.

**Enter each credit being claimed on the appropriate line on line 12a.**

You may claim a credit on line 12a equal to 5% of your earned income. If your income is less than the poverty level guidelines, refer to the nonresident instructions and worksheet to compute the allowable credit. You must prorate the poverty level credit using the Maryland income factor.

Personal income tax credits from Form 502CR and business tax credits from Form 500CR should be entered in the appropriate field on line 12a. If these amounts are different from the original return, be sure to attach the completed Form 502CR and/or Form 500CR with appropriate documentation or certifications.

If the total credits on line 12a are greater than the tax on line 12, enter zero on line 12b. The credits entered on line 12a are nonrefundable. For information concerning refundable credits, see Instruction 9.

**You must file your amended return electronically to claim a business tax credit from Form 500CR. A paper version of Form 500CR is no longer available.**

## 7 SPECIAL NONRESIDENT INCOME TAX.

The special nonresident tax is calculated on line 17 of revised Form 505NR.

## 8 CONTRIBUTIONS TO THE CHESAPEAKE BAY AND ENDANGERED SPECIES FUND, DEVELOPMENTAL DISABILITIES SERVICES AND SUPPORT FUND, MARYLAND CANCER FUND AND FAIR CAMPAIGN FINANCING FUND.

Enter the amounts of your contribution in 13a for the Chesapeake Bay and Endangered Species Fund, 13b for the Developmental Disabilities Services and Support Fund, 13c for the Maryland Cancer Fund and 13d for the Fair Campaign Financing Fund. Any contribution will increase your balance due or reduce your refund. Enter the total of your contributions in the appropriate columns. Additional information concerning the funds is contained in the Maryland tax instructions for the tax year of the amended return.

## 9 TAXES PAID AND CREDITS.

**Write your taxes paid and credits on lines 15-19.**

Enter the correct amounts on lines 15 through 18 and attach any additional or corrected W-2 statements, photocopies of cancelled checks or money orders for estimated account payments not credited on your original return. Attach corrected Form 502CR and other state returns, and/or Form 502S.

**Refundable Income Tax Credits.** Enter the total of your refundable income tax credits on line 18. Attach Form 502CR and/or 502S.

- NEIGHBORHOOD STABILIZATION CREDIT.** Beginning with tax year 1999, individuals certified by Baltimore County as qualified for the neighborhood stabilization credit may claim a credit equal to the property tax credit granted by Baltimore County. Attach a copy of the certification.
- SUSTAINABLE COMMUNITIES TAX CREDIT.** A credit is allowed for a percentage of qualified rehabilitation expenditures as certified by the Maryland Historical Trust. Attach a copy of Form 502S and certification.
- REFUNDABLE BUSINESS INCOME TAX CREDIT.** Form 500CR Instructions are available online at [www.marylandtaxes.com](http://www.marylandtaxes.com). You must file Form 500CR electronically to claim a business income tax credit.
- IRC SECTION 1341 REPAYMENT.** If you repaid an amount this year reported as income on a prior year federal tax return that was greater than \$3,000, you may be eligible for

an IRC Section 1341 repayment credit. See Administrative Release 40.

- NONRESIDENT PTE TAX.** If you are the beneficiary of a trust, or a member of a PTE, for which nonresident PTE tax was paid, you may be entitled to a share of that tax. See Form 502CR Instructions.

## 10 BALANCE DUE OR OVERPAYMENT.

**Calculate the balance due or overpayment by subtracting the total on line 19 from the amount on line 14 and enter the result on either line 20 or line 21.**

Enter the tax paid with the original return plus any additional tax paid after filing on line 22 (do not enter interest or penalty paid) OR enter the overpayment from your original return plus any additional overpayments from prior amendments or adjustments on line 23.

**If there is an amount on line 20:**

- and line 20 is more than line 22, you owe additional tax. Enter the difference on line 25 and compute the interest due using the interest rates in Instruction 11.
- and there is also an amount on line 23, you owe additional tax. Add the two together and enter the total on line 25. Compute the interest due. See Instruction 11.
- and line 20 is less than line 22, you are due a refund. Enter the difference on line 24.

**If there is an amount on line 21:**

- and line 21 is more than line 23, you are due an additional refund. Enter the difference on line 24.
- and there is also an amount on line 22, you are due an additional refund. Add the two together and enter on line 24.
- and line 21 is less than line 23, you owe additional tax. Enter the difference on line 25 and compute the interest due using the interest rates in Instruction 11.

### Previous interest and penalty

Interest and/or penalty charges for the year you are amending, whether previously paid or still outstanding, may be adjusted as a result of your amendment. Any payments made on the account have been applied first to penalty, then to interest and lastly to tax due. These payments may require reallocation depending on the result of the amendment. We will notify you of the net balance due or refund when we have completed processing your Form 505X.

**NOTE:** If all or part of the overpayment on your original return was credited to an estimated tax account for next year, we cannot reduce or remove this credit without specific authorization from you. If you have a balance due, and wish to apply monies credited to a 2016 estimated tax account, attach written authorization for the amount to be removed. Interest charges are assessed even if the balance due is removed from the 2015 account.

### 2015 Tax Rate Schedules

#### Tax Rate Schedule I

**For taxpayers filing as Single, Married Filing Separately, or as Dependent Taxpayers. This rate is also used for taxpayers filing as Fiduciaries.**

If taxable net income is:		Maryland Tax is:	
At least:	but not over:		
\$0	\$1,000	2.00%	of taxable net income
\$1,000	\$2,000	plus 3.00%	of excess over \$1,000
\$2,000	\$3,000	plus 4.00%	of excess over \$2,000
\$3,000	\$100,000	plus 4.75%	of excess over \$3,000
\$100,000	\$125,000	plus 5.00%	of excess over \$100,000
\$125,000	\$150,000	plus 5.25%	of excess over \$125,000
\$150,000	\$250,000	plus 5.50%	of excess over \$150,000
\$250,000		plus 5.75%	of excess over \$250,000

#### Tax Rate Schedule II

**For taxpayers filing Joint, Head of Household, or for Qualifying Widows/Widowers.**

If taxable net income is:		Maryland Tax is:	
At least:	but not over:		
\$0	\$1,000	2.00%	of taxable net income
\$1,000	\$2,000	plus 3.00%	of excess over \$1,000
\$2,000	\$3,000	plus 4.00%	of excess over \$2,000
\$3,000	\$150,000	plus 4.75%	of excess over \$3,000
\$150,000	\$175,000	plus 5.00%	of excess over \$150,000
\$175,000	\$225,000	plus 5.25%	of excess over \$175,000
\$225,000	\$300,000	plus 5.50%	of excess over \$225,000
\$300,000		plus 5.75%	of excess over \$300,000

## **11 INTEREST ON TAX DUE AND INTEREST FOR UNDERPAYMENT OF ESTIMATED TAX.**

**Interest must be computed and paid on any balance of tax due. Interest is due from the date the return originally was due to be filed until the date the tax is paid. The annual interest rate has been 13% since January 1, 1993.**

### **UNDERPAYMENT OF ESTIMATED TAX**

If you do not meet the requirement for avoidance of interest for underpayment of estimated tax, obtain Form 502UP online at **www.marylandtaxes.com** or from any office of the Revenue Administration Division. Complete and attach it to your amended return. Enter any interest due on line 26 of Form 505X.

If you calculated and paid interest on underpayment of estimated tax with your original return, recalculate the interest based on your amended tax return, and attach a copy of a revised Form 502UP showing your recalculation.

## **12 SIGNATURE, ATTACHMENTS AND PAYMENT INSTRUCTIONS.**

**Sign and date your return on page 4 and attach all required forms, schedules and statements.**

### **SIGNATURES**

You must sign your return. Both spouses 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 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 preparers tax identification number.

### **ATTACHMENTS**

Be sure to attach wage and tax statements (Forms W-2, 1099 and K-1) to the front of your return if you are claiming additional Maryland withholding. Be sure to attach all forms, schedules and statements required by these instructions. Do not attach worksheets. Enclose your check or money order, if required.

### **MAILING INSTRUCTIONS**

Mail your return to:

**Comptroller of Maryland  
Revenue Administration Division  
Amended Return Unit  
110 Carroll Street  
Annapolis, Maryland 21411-0001**

### **PAYMENT INSTRUCTIONS**

Make your check or money order payable to "Comptroller of Maryland." Write the type of tax and year of tax being paid on your check. It is recommended that you include your Social Security Number on check using blue or black ink.  
**DO NOT SEND CASH.**

## **13 NET OPERATING LOSS (NOL).**

**To claim a deduction for a federal NOL on the Maryland return, you must first calculate the NOL for federal purposes. A deduction will be allowed on the Maryland return for the amount of the loss actually utilized on the federal return. The amount of loss utilized for federal purposes is generally equal to the federal taxable income (before loss is used) or the federal modified taxable income as calculated for the year of carryback or carryforward.**

An addition or subtraction modification may be required in a carryback or carryforward year when the federal NOL, or the year to which the NOL is carried, includes items included in certain provisions of the Internal Revenue Code from which the State of Maryland has decoupled, including certain special depreciation allowances and 5-year carryback provisions. For more information, refer to Administrative Release 38.

An NOL generated when an individual or a business entity is not subject to Maryland income tax law, in a tax year beginning on or after October 22, 2007, cannot be used as a deduction to offset Maryland income. For acquisitions or liquidations occurring on or after October 22, 2007, the acquiring business entity which is subject to Maryland income tax law cannot use the acquired or liquidated business entity's NOL as a deduction to offset Maryland income, if the acquired or liquidated business entity was not subject to Maryland income tax law when its NOL was generated. An NOL being carried forward from tax years beginning before October 22, 2007 can be used until exhausted.

An addition to income may be required in a carryback or carryforward year if the total Maryland additions to income exceeds the total Maryland subtractions from income **in the loss year**. The required addition to income represents a recapture of the excess additions over subtractions. The addition to income required is generally equal to the lesser of the NOL deduction in the carryback year or the net addition modification (NAM) in the loss year unless the loss year includes a decoupling modification. For more information regarding NAM, refer to Administrative Release 18.

If an election to forgo a carryback is made, a copy of the federal election for the loss year must be attached with the Maryland amended return.

**You must attach copies of federal Form 1045 or 1040X, whichever was used for federal purposes, and a copy of the federal income tax return for the year of the loss. Also include Schedules A and B of Form 1045 or the equivalent worksheets used to develop the federal NOL and show the amounts utilized on the federal return in the carryback or carryforward years. Check the appropriate box on the front of Form 505X located directly below the name and address.**

## **14 INCOME TAX ASSISTANCE.**

For more information, visit our Web site at **www.marylandtaxes.com** or email your question to: **TAXHELP@comp.state.md.us**. You may also call 1-800-638-2937 or from Central Maryland 410-260-7980.

**REMINDER: Attach a revised Form 505NR to your 2015 Amended Nonresident Return.**