

**MARYLAND RESIDENT INCOME  
FORM  
502  
TAX RETURN**



145090049

**2014**  
\$

OR FISCAL YEAR BEGINNING 2014, ENDING

*Print Using Blue or Black Ink Only*

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.)
- 2.  Married filing joint return or spouse had no income
- 3.  Married filing separately ▶ \_\_\_\_\_ Spouse's Social Security Number
- 4.  Head of household
- 5.  Qualifying widow(er) with dependent child
- 6.  Dependent taxpayer (Enter 0 in Exemption Box (A) - See Instruction 7.)

**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 Enter number checked  X \$1,000 B. \$ \_\_\_\_\_
- 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: \_\_\_\_\_

**INCOME** (See Instruction 11.)

1. Adjusted gross income from your federal return	▶	1. _____
1a. Wages, salaries and/or tips	▶ 1a. _____	
1b. Earned income	▶ 1b. _____	
1c. Capital Gain or (loss)	▶ 1c. _____	
1d. Taxable Pension, IRA, Annuities	▶ 1d. _____	

**1e. Check here if the amount of your investment income is more than \$3,350...**

**ADDITIONS TO INCOME** (See Instruction 12.)

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.)	▶ <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	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	▶ <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	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. _____

**DEDUCTION METHOD** (See Instruction 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.) Subtract line 17b from line 17a and enter amount on line 17.	▶	17b. _____
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. _____

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

**MARYLAND RESIDENT INCOME**  
**FORM 502**  
**TAX RETURN**  
2014



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 (1/2 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.

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.)

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 \_\_\_\_\_

Preparer's PTIN (required by law) \_\_\_\_\_ Signature of preparer other than taxpayer \_\_\_\_\_

Address of preparer \_\_\_\_\_

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