



16502R049

The Maryland General Assembly enacted House Bill 1148 in the 2016 Session requiring the collection of information detailing the amount of retirement income reported by an individual and/or their spouse by source.

**Part 1**

\_\_\_\_\_  
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

**Part 2**

\_\_\_\_\_  
Your Age      Spouse's Age

**Part 3**

Are you or your spouse totally and permanently disabled?  
(Check if **Yes**):                       You       Spouse

**Part 4**

**Retirement and Pension Benefits:** Determine your source of retirement income and input the required information in the appropriate areas below.

Source description:	Amount included in Federal Adjusted Gross Income	
	You	Spouse
1. Retirement income received as a pension, annuity or endowment from an "employee retirement system" qualified under Sections 401(a), 403 or 457(b) of the Internal Revenue Code. (Do not include a traditional, Roth or SIMPLE individual retirement account or annuity (IRA), a simplified employee plan (SEP), a Keogh plan, an ineligible deferred compensation plan or foreign retirement income.) . . . . . 1a.	_____ .00	1b. _____ .00
2. An IRA under Section 408 (excluding Section 408(k)) of the Internal Revenue Code. Examples include a SIMPLE IRA under Section 408(p) of the Internal Revenue Code and a traditional IRA . . . . . 2a.	_____ .00	2b. _____ .00
3. An IRA consisting entirely of contributions rolled over from a <i>defined benefit plan</i> . . . . . 3a.	_____ .00	3b. _____ .00
4. A simplified employee pension (SEP) under Section 408(k) of the Internal Revenue Code. . 4a.	_____ .00	4b. _____ .00
5. A Roth IRA under Section 408A of the Internal Revenue Code. . . . . 5a.	_____ .00	5b. _____ .00
6. An ineligible deferred compensation plan under Section 457(f) of the Internal Revenue Code . . . . . 6a.	_____ .00	6b. _____ .00
7. Other retirement income (for example, a Keogh Plan, also known as an HR-10), including foreign retirement income. . . . . 7a.	_____ .00	7b. _____ .00
8. <b>Total: Add the amounts in the above columns and enter here.</b> (This line should reflect the total amount of pension, IRA and annuities reported as income on lines 15b and 16b of your federal Form 1040 or lines 11b and 12b of your federal Form 1040A) . . . . . 8.	_____ .00	

**Part 5**

	You	Spouse
9. Total benefits you received from Social Security and/or Railroad Retirement, Tier I and Tier II (See Instructions for Part 5). . . . . 9a.	_____ .00	9b. _____ .00
10. Amount of military retirement income subtracted on Maryland Form 502 (from code letter u on Form 502SU) . . . . . 10a.	_____ .00	10b. _____ .00

**Part 6**

	You	Spouse
<b>If you claimed a Pension Exclusion on line 10 of Maryland Form 502, complete Part 6 using information from Worksheet 13A of the Maryland Resident Income Tax Return Instructions.</b>		
11. Pension Exclusion (from line 5 of Worksheet 13A) . . . . . 11a.	_____ .00	11b. _____ .00

**The Maryland General Assembly enacted House Bill 1148 in the 2016 Session requiring the collection of information detailing the amount of retirement income reported by an individual and/or their spouse by source.**

Complete Form 502R if you or your spouse were required to file a 2016 Form 502 AND:

1. Reported income from a pension, annuity or individual retirement account or annuity (IRA) on your federal income tax return (on lines 15b and/or 16b of federal Form 1040 or lines 11b and/or 12b of federal Form 1040A);
2. Received any income during the tax year (taxable or non-taxable) from Social Security or Railroad Retirement (Tier I or Tier II); or
3. Claimed a pension exclusion on line 10 of Maryland Form 502.

Nonresidents are not required to complete and file the Form 502R.

Married individuals who filed Maryland returns with married filing separate status should each complete a separate Form 502R.

**PRINT OR ENTER ALL INFORMATION USING BLUE OR BLACK INK**

- Part 1:** Enter your first name, middle initial, last name and Social Security number exactly as entered on Form 502. If you are filing a joint Maryland return, also enter the name and Social Security number of your spouse.
- Part 2:** Enter your age as of December 31, 2016. If you are filing a joint Maryland return, also enter the age as of December 31, 2016 of your spouse.
- Part 3:** Check the appropriate box if you or your spouse were totally and permanently disabled on the last day of the tax year.

**Part 4:** Complete Part 4 if you or your spouse reported income from a pension, annuity or individual retirement account or annuity (IRA) on your federal income tax return (lines 15b and/or 16b of federal Form 1040 or lines 11b and/or 12b of federal Form 1040A). Add these amounts and enter on line 8. This amount must equal the sum of the retirement income reported on your federal return (line 15b plus line 16b of Form 1040, or line 11b plus line 12b of Form 1040A).

DO NOT include any benefits received from Social Security and/or Railroad Retirement, Tier I and Tier II, in Part 4. Those benefits should be included on line 9 of Part 5.

EXCEPTION: If you retired on disability and received a taxable disability retirement pension or annuity reported to you on Form 1099R and you report the taxable income as wages on line 7 of federal Form 1040 until you reach minimum retirement age, include this amount of taxable income on line 1 of Part 4.

**Part 5:** Complete Part 5 if you or your spouse received Social Security or Railroad Retirement benefits (Tier I or Tier II). Enter the gross amount of those benefits received during the tax year (do not enter the taxable amount only) in the appropriate column.

Complete Part 5 if you received military retirement income subtracted using code letter u on Maryland Form 502SU.

**Part 6:** Complete Part 6 if you or your spouse claimed a pension exclusion on Maryland Form 502. Enter the amounts in the appropriate column using the amounts calculated for each spouse on line 5 of the PENSION EXCLUSION COMPUTATION WORKSHEET (13A) which can be found in the Maryland Resident Income Tax Return Instructions.

		Pension, profit-sharing or stock bonus plans - 401(a), 403 or 457(b)	401(k) Cash or Deferred Arrangement	Deferred compensation plan of a state or local government or a tax exempt organization - 457(b)	Thrift Savings	SIMPLE 401(k)	SIMPLE Individual Retirement Account - 408(p)	SIMPLE Individual Retirement Annuity - 408(b)	Traditional Individual Retirement Account or Annuity (IRA)	Rollover IRA consisting entirely of contributions from a defined benefit plan	Simplified Employee Pension - 408(k)	Roth IRA - 408A	Ineligible Deferred Compensation Plan 457(f)	Keogh retirement plans for self-employed individuals (also known as an HR-10 plan)	Foreign retirement income	Other taxable retirement plans
1	Retirement income received as a pension, annuity or endowment from an "employee retirement system" qualified under Sections 401(a), 403 or 457(b) of the Internal Revenue Code. (Do not include a traditional, Roth or SIMPLE individual retirement account or annuity (IRA), a simplified employee plan (SEP), a Keogh plan, an ineligible deferred compensation plan or foreign retirement income.)	X	X	X	X	X										
2	An IRA under Section 408 (excluding Section 408(k)) of the Internal Revenue Code. Examples include a SIMPLE IRA under Section 408(p) of the Internal Revenue Code and a traditional IRA						X	X	X							
3	An IRA consisting entirely of contributions rolled over from a defined benefit plan									X						
4	A simplified employee pension (SEP) under Section 408(k) of the Internal Revenue Code										X					
5	A Roth IRA under Section 408A of the Internal Revenue Code											X				
6	An ineligible deferred compensation plan under Section 457(f) of the Internal Revenue Code												X			
7	Other taxable retirement income (for example, a Keogh Plan, also known as an HR-10), including foreign retirement income													X	X	X