



SOCIAL SECURITY #, SPOUSE'S SOCIAL SECURITY #, Your First Name, Initial, Last Name, Spouse's First Name, Initial, Last Name, PRESENT ADDRESS (No. and street), City or Town, State, Zip Code

Check Only One Box

YOUR FILING STATUS—See Instruction 1 to determine if you are required to file.

- 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)

RESIDENCE INFORMATION—See Instruction 9

Enter your state of legal residence. Were you a resident for the entire year of 2008? Yes No If no, attach explanation.

Are you or your spouse a member of the military? Yes No
Did you file a Maryland income tax return for 2007? Yes No
If "Yes," was it a Resident or a Nonresident return?
Advise dates you resided within Maryland for 2008. If none, enter "NONE:"

FROM TO

EXEMPTIONS—See Instruction 10. Check here if you are: Spouse is: (A) Yourself Spouse (B) 65 or over Blind 65 or over Blind. Exemption Amount table.

Table with 5 columns: (1) First name, Last name, (2) Social Security number, (3) Relationship to you, (4) Regular, (5) 65 or Over. Includes (C) Dependents.

INCOME AND ADJUSTMENTS INFORMATION (See Instruction 11)

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

Table with 3 columns: (1) FEDERAL INCOME (LOSS), (2) MARYLAND INCOME (LOSS), (3) NON-MARYLAND INCOME (LOSS). Rows 1-17.

ADDITIONS TO INCOME (See Instruction 12)

- 18. Non-Maryland loss
19. Other (Enter code letter(s) from Instruction 12)
20. Total additions (Add lines 18 and 19)
21. Total federal adjusted gross income & Maryland additions (Add lines 17 (Column 1) and 20)

Table with 2 columns: Dollars, Cents. Rows 18-21.

SUBTRACTIONS FROM INCOME (See Instruction 13)

- 22. Taxable Military Income of Nonresident
23. Other (Enter code letter(s) from Instruction 13)
24. Total subtractions (Add lines 22 and 23)
25. Maryland adjusted gross income before subtraction of non-Maryland income. (Subtract line 24 from line 21)

Table with 2 columns: Dollars, Cents. Rows 22-25.

DEDUCTION METHOD (All taxpayers must select one method and check the appropriate box)

STANDARD DEDUCTION METHOD See Instruction 15 and worksheet. Enter amount on line 26a

ITEMIZED DEDUCTION METHOD Complete lines 26b, c and d

Total federal itemized deductions (from line 29 federal Schedule A)

State and local income taxes included in federal Schedule A, line 5

Net itemized deductions (Subtract line 26c from line 26b)

26a, 26b, 26c, 26d, 26. Deduction amount (Multiply lines 26a or 26d by the AGI factor) (from worksheet in Instruction 14)

Place your CHECK or MONEY ORDER on top of your wage and tax statements and attach here with ONE staple.

State Income Tax Return Forms

You can prepare and efile this tax form on efile.com as part of your current Federal and/or State Tax Return on from:

Early January until mid October

[You can start, prepare, and efile your tax return now](#)

You will just need to answer a few tax questions and the efile.com tax preparation software will select the correct tax forms for you.



Attention

If you missed the mid October efile deadline for the current tax year you have the following options to prepare and file your tax return:

1. You can download the State Tax form here:

<http://www.efile.com/support-state-tax-agency-list/>

2. Work online on your tax return with an efile Tax Professional

[Start working with a LIVE TaxPRO](#)

3. Download Federal tax forms by tax year, complete and mail to the IRS

[Download Federal Tax Forms](#)

Free Tax Tools, Calculators and Educators

Head of Household Educator:

<http://www.efile.com/claim-head-of-household-single-qualifying-person-requirement-tax-tool/>

Qualifying Child Dependent Educator:

<http://www.efile.com/qualifying-child-test-qualified-dependent-tax-tool/>

Qualifying Relative Educator:

<http://www.efile.com/qualifying-relative-test-dependent-requirement-tax-tool/>

Earned Income Tax Credit Educator:

<http://www.efile.com/what-is-the-earned-income-tax-credit-eitc-eic-eligibility-schedule-calculator/>

Child Tax Credit Educator:

<http://www.efile.com/how-to-qualify-for-child-tax-credit-deduction-requirements-tool/>

Got Tax Questions? [Contact efile.com!](#)



NAME _____ SSN _____

		Dollars	Cents
27. Net income (Subtract line 26 from line 25)	27		
28. Total exemption amount (from EXEMPTIONS area, page 1) See Instruction 10	28		
29. Enter your AGI factor (from worksheet in Instruction 14)	29		
30. Maryland exemption allowance (Multiply line 28 by line 29)	30		
31. Taxable net income (Subtract line 30 from line 27) Figure tax on Form 505NR	31		
MARYLAND TAX COMPUTATION - COMPLETE FORM 505NR BEFORE CONTINUING			
32a. Maryland tax from line 16 of Form 505NR (attach Form 505NR)	32a		
32b. Special nonresident tax from line 17 of Form 505NR (attach Form 505NR)	32b		
32c. Total Maryland tax. (Add lines 32a and 32b)	32c		
33. Earned income credit from worksheet in Instruction 20	33		
34. Poverty level credit from worksheet in Instruction 20	34		
35. Other income tax credits for individuals from Part G, line 8 of Form 502CR. (Attach Form 502CR)	35		
36. Business tax credits (Attach Form 500CR)	36		
37. Total credits (Add lines 33 through 36)	37		
38. Maryland tax after credits (Subtract line 37 from line 32c) If less than 0, enter 0.	38		
39. Contribution to Chesapeake Bay and Endangered Species Fund (See Instruction 21)	39		
40. Contribution to Fair Campaign Financing Fund (See Instruction 21)	40		
41. Contribution to Maryland Cancer Fund (See Instruction 21)	41		
42. Total Maryland income tax and contributions (Add lines 38 through 41)	42		
43. Total Maryland tax withheld (Enter total from and attach your W-2 and 1099 forms if MD tax is withheld)	43		
44. 2008 estimated tax payments, amount applied from 2007 return, payments made with Form 502E and Form MW506NRS	44		
45. Refundable earned income credit from worksheet in Instruction 20	45		
46. Nonresident tax paid by pass-through entities (Attach Schedule K-1 or other statement)	46		
47. Refundable income tax credits from Part H, line 6 of Form 502CR (Attach Form 502CR. See Instruction 22)	47		
48. Total payments and credits (Add lines 43 through 47)	48		
49. Balance due (If line 42 is more than line 48, subtract line 48 from line 42)	49		
50. Overpayment (If line 42 is less than line 48, subtract line 42 from line 48)	50		
51. Amount of overpayment TO BE APPLIED TO 2009 ESTIMATED TAX	51		
52. Amount of overpayment TO BE REFUNDED TO YOU (Subtract line 51 from line 50) See line 55	52		
53. Interest charges from Form 502UP _____ or for late filing _____ (See Instruction 23) Total	53		
54. TOTAL AMOUNT DUE (Add line 49 and line 53) .IF \$1 OR MORE, PAY IN FULL WITH THIS RETURN.	54		

For credit card or electronic payment check here and see Instruction 25.

DIRECT DEPOSIT OF REFUND (See Instruction 23) Please be sure the account information is correct.

55. To choose the direct deposit option, complete the following information: 55a. Type of account: Checking Savings

55b. Routing number _____ 55c. Account number _____

Daytime telephone no. _____ Home telephone no. _____ **049** CODE NUMBERS (3 digits per box)

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

Make checks payable to: **COMPTROLLER OF MARYLAND.** It is recommended that you include your Social Security number on check using blue or black ink. Mail to: **Comptroller of Maryland, Revenue Administration Division, Annapolis, Maryland 21411-0001**

Your signature _____ Date _____ Preparer's SSN or PTIN _____ Signature of preparer other than taxpayer _____
Spouse's signature _____ Date _____ Address and telephone number of preparer _____