

OR FISCAL YEAR BEGINNING _____ 2023, ENDING _____

Your Social Security Number _____ Spouse's Social Security Number _____

Your First Name _____ MI _____

Your Last Name _____

Spouse's First Name _____ MI _____

Does your name match the name on your social security card? If not, to ensure you get credit for your personal exemptions, contact SSA at 1-800-772-1213 or visit ssa.gov.

Spouse's Last Name _____

Name of county and incorporated city, town or special taxing area in which you were employed on the last day of the taxable period if you earned wages in Maryland. (See Instruction 6.)

Current Mailing Address (PO Box, Number, Street and Apt. No) _____

Maryland County _____

Current Mailing Address Line 2 (Apt No., Suite No., Floor No.) _____

City, Town or Taxing Area _____

City or Town _____ State _____ ZIP Code + 4 _____

Foreign Country Name _____ Foreign Province/State/County _____

Foreign Postal Code _____



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

IF THIS IS BEING FILED TO CLAIM A NET OPERATING LOSS, CHECK THE APPROPRIATE BOX: **CARRYBACK** (farming loss only) **CARRY FORWARD**

Check here if **you** are: 65 or over Blind Check here if **your spouse** is: 65 or over Blind

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 | | Original | Amended | |
|--------------------------|--------------------------|---|--------------------------|--------------------------|--|
| <input type="checkbox"/> | <input type="checkbox"/> | Single | <input type="checkbox"/> | <input type="checkbox"/> | Head of household |
| <input type="checkbox"/> | <input type="checkbox"/> | Married filing joint return or spouse had no income | <input type="checkbox"/> | <input type="checkbox"/> | Qualifying surviving spouse with dependent child |
| <input type="checkbox"/> | <input type="checkbox"/> | Married filing separately _____ Spouse's Social Security No. | <input type="checkbox"/> | <input type="checkbox"/> | Dependent taxpayer |

Last Name _____ SSN _____

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. _____ | .00 | _____ | .00 | _____ | .00 |
| 2. Additions to income | 2. _____ | .00 | _____ | .00 | _____ | .00 |
| 3. Total (Add lines 1 and 2.) | 3. _____ | .00 | _____ | .00 | _____ | .00 |
| 4. Subtractions from income | 4. _____ | .00 | _____ | .00 | _____ | .00 |
| 5. Total Maryland adjusted gross income (Subtract line 4 from line 3.) | 5. _____ | .00 | _____ | .00 | _____ | .00 |
| 6. CHECK ONLY ONE METHOD (See Instruction 5.) | | | | | | |
| <input type="checkbox"/> | STANDARD DEDUCTION METHOD | | | | | |
| <input type="checkbox"/> | ITEMIZED DEDUCTION METHOD Enter total MD itemized deductions from Part II, on page 3 | | | | | |
| 6. _____ | _____ | .00 | _____ | .00 | _____ | .00 |
| 7. Net income (Subtract line 6 from line 5.) | 7. _____ | .00 | _____ | .00 | _____ | .00 |
| 8. Exemption amount (See Instruction 5.) | 8. _____ | .00 | _____ | .00 | _____ | .00 |
| 9. Taxable net income (Subtract line 8 from line 7.) | 9. _____ | .00 | _____ | .00 | _____ | .00 |
| 10. Maryland tax from line 16 of revised Form 505NR | 10. _____ | .00 | _____ | .00 | _____ | .00 |
| 10a. Recaptured credits from Part DD, line 1 of Form 502CR. (Attach Form 502CR.) | 10a. _____ | .00 | _____ | .00 | _____ | .00 |
| 11. Special Nonresident tax from line 17 of revised Form 505NR. | 11. _____ | .00 | _____ | .00 | _____ | .00 |
| 12. Total Maryland tax (Add lines 10, 10a, and 11.) | 12. _____ | .00 | _____ | .00 | _____ | .00 |
| 12a. Credits: | | | | | | |
| Poverty Level Credit _____ | | | | | | |
| Personal Credit _____ | | | | | | |
| Business Credit X X X X X X X X X X | | | | | | |
| Enter total credits | 12a. _____ | .00 | _____ | .00 | _____ | .00 |
| 12b. Maryland tax after credits (Subtract line 12a from line 12.) If less than 0, enter 0 | 12b. _____ | .00 | _____ | .00 | _____ | .00 |
| 13. Contribution: | | | | | | |
| 13a. _____ | | | | | | |
| 13b. _____ | | | | | | |
| 13c. _____ | | | | | | |
| 13d. _____ | | | | | | |
| Enter total contributions (See Instruction 8.) | 13. _____ | .00 | _____ | .00 | _____ | .00 |
| 14. Total Maryland income tax and contribution (Add lines 12b and 13.) | 14. _____ | .00 | _____ | .00 | _____ | .00 |
| 15. Total Maryland tax withheld. | 15. _____ | .00 | _____ | .00 | _____ | .00 |
| 16. Estimated tax payments and payments made with Form PV and Form MW506NRS | 16. _____ | .00 | _____ | .00 | _____ | .00 |
| 17. Nonresident tax paid by pass-through entities | 17. _____ | .00 | _____ | .00 | _____ | .00 |
| 18. Refundable income tax credits (Attach Form 502CR and/or 502S.) | 18. _____ | .00 | _____ | .00 | _____ | .00 |
| 19. Total payments and credits (Add lines 15 through 18.) | 19. _____ | .00 | _____ | .00 | _____ | .00 |
| 20. Balance due (If line 14 is more than line 19, subtract line 19 from line 14.) | 20. _____ | .00 | _____ | .00 | _____ | .00 |
| 21. Overpayment (If line 14 is less than line 19, subtract line 14 from line 19.) | 21. _____ | .00 | _____ | .00 | _____ | .00 |
| 22. Tax paid with original return, plus additional tax paid after it was filed (Do not include any interest or penalty.) | 22. _____ | .00 | _____ | .00 | _____ | .00 |
| 23. Prior overpayment (Total all refunds previously issued.) | 23. _____ | .00 | _____ | .00 | _____ | .00 |
| 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.) | REFUND 24. _____ | .00 | _____ | .00 | _____ | .00 |

Name _____ SSN _____

| | | | |
|--|------------|-------|----|
| 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.) | 25. | _____ | 00 |
| 26. Interest and/or penalty charges on tax due and/or from Form 502UP (See Instruction 11.) | 26. | _____ | 00 |
| 27. TOTAL AMOUNT DUE (Add line 25 and line 26.) PAY IN FULL WITH THIS RETURN 27. | | _____ | 00 |

I. INCOME AND ADJUSTMENTS TO INCOME: You must complete the following using the amounts from your federal income tax return including any supporting schedules. 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 1. | _____ 00 | _____ 00 | _____ 00 |
| 2. Taxable interest income 2. | _____ 00 | _____ 00 | _____ 00 |
| 3. Dividend income 3. | _____ 00 | _____ 00 | _____ 00 |
| 4. Taxable refunds, credits or offsets of state and local income taxes 4. | _____ 00 | _____ 00 | _____ 00 |
| 5. Alimony received 5. | _____ 00 | _____ 00 | _____ 00 |
| 6. Business income or loss 6. | _____ 00 | _____ 00 | _____ 00 |
| 7. Capital gain or loss 7. | _____ 00 | _____ 00 | _____ 00 |
| 8. Other gains or losses (from federal Form 4797) 8. | _____ 00 | _____ 00 | _____ 00 |
| 9. Taxable amount of pensions, IRA distributions, and annuities. 9. | _____ 00 | _____ 00 | _____ 00 |
| 10. Rents, royalties, partnerships, estates, trusts, etc. (Circle appropriate item.) 10. | _____ 00 | _____ 00 | _____ 00 |
| 11. Farm income or loss. 11. | _____ 00 | _____ 00 | _____ 00 |
| 12. Unemployment compensation 12. | _____ 00 | _____ 00 | _____ 00 |
| 13. Taxable amount of Social Security and Tier 1 Railroad Retirement benefits. 13. | _____ 00 | _____ 00 | _____ 00 |
| 14. Other income (including lottery or other gambling winnings) 14. | _____ 00 | _____ 00 | _____ 00 |
| 15. Total income (Add lines 1 through 14.) 15. | _____ 00 | _____ 00 | _____ 00 |
| 16. Total adjustments to income from federal return (IRA, alimony, etc.) 16. | _____ 00 | _____ 00 | _____ 00 |
| 17. Adjusted gross income (Subtract line 16 from 15.) (Carry the amount from line 17, column A, to page 1, line 1, column C.) 17. | _____ 00 | _____ 00 | _____ 00 |

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 1. | _____ 00 | _____ 00 | _____ 00 |
| 2. Taxes. 2. | _____ 00 | _____ 00 | _____ 00 |
| 3. Interest 3. | _____ 00 | _____ 00 | _____ 00 |
| 4. Contributions 4. | _____ 00 | _____ 00 | _____ 00 |
| 5. Casualty or theft losses. 5. | _____ 00 | _____ 00 | _____ 00 |
| 6. Miscellaneous 6. | _____ 00 | _____ 00 | _____ 00 |
| 7. Enter total itemized deductions from federal Schedule A 7. | _____ 00 | _____ 00 | _____ 00 |
| 8. Enter state and local income taxes included on line 2 or from worksheet (See Instruction 4.) 8. | _____ 00 | _____ 00 | _____ 00 |
| 9. Net deductions (Subtract line 8 from line 7.) 9. | _____ 00 | _____ 00 | _____ 00 |
| 10. AGI factor (See Instruction 14 of the nonresident instructions.) 10. | _____ . | _____ . | _____ . |

Name _____ SSN _____

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

11. Total Maryland deductions (Multiply line 9 by line 10.)
(Enter on page 2, in each appropriate column of line 6.) **11.** _____ .00 _____ .00 _____ .00

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 _____

Taxpayer(s)' Daytime telephone no. _____

Printed name of the Preparer/Firm's name _____

Street address of preparer or Firm's address _____

Signature of preparer other than taxpayer **(Required by Law)** _____

City, State, ZIP Code + 4 _____

Telephone number of preparer _____

Preparer's PTIN **(Required by Law)** _____

**For returns filed without payments,
mail your completed return to:**

Comptroller of Maryland
Revenue Administration Division
110 Carroll Street
Annapolis, MD 21411-0001

**For returns filed with payments, attach
check or money order. Make checks
payable to Comptroller of Maryland.
Include check/money order with Form
505X. Place check/money order on TOP
of Form 505X. Write your Social Security
Number / Individual Tax Identification
Number, tax year, and tax type on your
check. Failure to include this information
will delay the processing of your
payment.**

Forms that include payment, mail to:

Comptroller of Maryland
Payment Processing
PO Box 8888
Annapolis, MD 21401-8888

**To make an online
payment, scan the
QR code below and
follow instructions.**

