MARYLAND FORM 502

RESIDENT INCOME TAX RETURN

245020049

2024

$

OR FISCAL YEAR BEGINNING _____ 2024, ENDING _____

Print Using Blue or Black Ink Only

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

Your First Name _____ MI ___

Your Last Name _____

Spouse's First Name _____ MI ___

Spouse's Last Name _____

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**.

Current Mailing Address Line 1 (Street No. and Street Name or PO Box) _____

Current Mailing Address Line 2 (Apt No., Suite No., Floor No.) _____ City or Town _____ State ___ ZIP Code + 4 _____

Foreign Country Name _____ Foreign Province/State/County _____

Foreign Postal Code _____

Place your W-2 wage and tax statements and ATTACH HERE with one staple. Do not attach check or money order to Form 502. Attach check or money order to Form PV.

REQUIRED: Maryland Physical address of taxing area as of December 31, 2024 or last day of the taxable year for fiscal year taxpayers. **See Instruction 6. Part-year residents see Instruction 26.**

4 Digit Political Subdivision Code (See Instruction 6) _____ Maryland Political Subdivision (See Instruction 6) _____

Maryland Physical Address Line 1 (Street No. and Street Name) (No PO Box) _____

Maryland Physical Address Line 2 (Apt No., Suite No., Floor No.) (No PO Box) _____

City _____ State MD ZIP Code + 4 _____ Maryland County _____

FILING STATUS

CHECK ONE BOX ▶

See Instruction 1 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 SSN ▶ _____

4. ☐ Head of household

5. ☐ Qualifying surviving spouse with dependent child

6. ☐ Dependent taxpayer (Enter 0 in Exemption Box (A) - See Instruction 7.)

PART-YEAR RESIDENT

See Instruction 26.

Dates of Maryland Residence (MM DD YYYY) FROM _____ **TO** _____

Other state of residence: ____

If you began or ended legal residence in Maryland in 2024 place a **P** in the box. . . . . ▶ ☐

MILITARY: If you or your spouse has **non-Maryland** military income, place an **M** in the box. . . . . ▶ ☐

Enter **Military Income** amount here: _____

Name _____ SSN _____

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. $** _____ 00

B. ► ☐ 65 or over ► ☐ 65 or over

► ☐ Blind ► ☐ Blind . . . . . Enter number checked ☐ X $1,000 . . . . . **B. $** _____ 00

C. Enter number from line 3 of Dependent Form 502B . . . . . ☐ See Instruction 10 **C. $** _____ 00

D. Enter Total Exemptions (Add A, B and C.) . . . . . ► ☐ **Total Amount. . . . D. $** _____ 00

MARYLAND HEALTH CARE COVERAGE

See Instruction 3.

Check here ► ☐ If you do not have health care coverage DOB (mm/dd/yyyy) ► _____

Check here ► ☐ If your spouse does not have health care coverage DOB (mm/dd/yyyy) ► _____

Check here ► ☐ I authorize the Comptroller of Maryland to share information from this tax return with Maryland Health Connection for the purpose of determining pre-eligibility for no-cost or low-cost health care coverage.

E-mail address ► _____

INCOME

See Instruction 11.

1. Adjusted gross income from your federal return . . . . . ► 1. _____ 00

1a. Wages, salaries and/or tips. . . . . ► 1a. _____ 00

1b. Earned **income** . . . . . ► 1b. _____ 00

1c. Capital Gain or (loss) . . . . . ► 1c. _____ 00

1d. Taxable Pensions, IRAs, Annuities (**Attach Form 502R.**) ► 1d. _____ 00

1e. Place a "Y" in this box if the amount of your investment income is more than $11,600 . . ► ☐

ADDITIONS TO MARYLAND INCOME

See Instruction 12.

2. Tax-exempt interest on state and local obligations (bonds) other than Maryland . . . . . ► 2. _____ 00

3. State retirement pickup. . . . . ► 3. _____ 00

4. Lump sum distributions (from worksheet in Instruction 12.) . . . . . ► 4. _____ 00

5. Other additions (Enter code letter(s) from Instruction 12.) ►___ ___ ___ ___. . . . ► 5. _____ 00

6. Total additions (Add lines 2 through 5. See instructions.) . . . . . ► 6. _____ 00

7. Total federal adjusted gross income and Maryland additions (Add lines 1 and 6.) . . . . . 7. _____ 00

SUBTRACTIONS FROM MARYLAND INCOME

See Instruction 13.

8. Taxable refunds, credits or offsets of state and local income taxes included in line 1 . . . . . ► 8. _____ 00

9. Child and dependent care expenses . . . . . ► 9. _____ 00

10a. Pension exclusion from worksheet (13A) . . . . . **Yourself** ► ☐ **Spouse** ► ☐ ► 10a. _____ 00

10b. Ranger pension exclusion from worksheet (13E) . . **Yourself** ► ☐ **Spouse** ► ☐ ► 10b. _____ 00

11. Taxable Social Security and RR benefits (Tier I, II and supplemental) included in line 1 . . . . ► 11. _____ 00

12. Income received during period of nonresidence (See Instruction 26.) . . . . . ► 12. _____ 00

13. Subtractions from attached Form 502SU . . . . . ►___ ___ ___ ___. . . . ► 13. _____ 00

14. Two-income subtraction from worksheet in Instruction 13 . . . . . ► 14. _____ 00

15. Total subtractions (Add lines 8 through 14. See instructions.) . . . . . ► 15. _____ 00

16. Maryland adjusted gross income (Subtract line 15 from line 7.) . . . . . 16. _____ 00

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 17, federal Schedule A) . ► 17a. _____ 00

17b. State and local income taxes (See Instruction 14.) . . . . . ► 17b. _____ 00

Subtract line 17b from line 17a and enter amount on line 17.

17. Deduction amount (Part-year residents see Instruction 26 (l and m). . . . . ► 17. _____ 00

18. Net income (Subtract line 17 from line 16.) . . . . . 18. _____ 00

19. Exemption amount from Exemptions area (See Instruction 10.). . . . . 19. _____ 00

20. Taxable net income (Subtract line 19 from line 18.) . . . . . 20. _____ 00

Name _____ SSN _____

MARYLAND TAX COMPUTATION

21. **Maryland tax** (from Tax Table or Computation Worksheet Schedules I or II) . . . . . 21. _____ 00

21a. Recaptured credit from Part DD, line 1 of Form 502CR. (Attach Form 502CR) . . . . . .21a. _____ 00

22. Earned income credit (EIC) (See Instruction 18.) . . . . . ▶ 22. _____ 00

☐ Check this box if you are claiming the Maryland Earned Income Credit, but do not qualify for the federal Earned Income Credit.

☐ Check this box if you are claiming the Maryland Earned Income Credit with a qualifying child.

23. Poverty level credit (See Instruction 18.). . . . . ▶ 23. _____ 00

24. Other income tax credits for individuals from Part AA, line 14 of Form 502CR (**Attach Form 502CR.**) 24. _____ 00

25. Business tax credits. . . . . **You must file this form electronically to claim business tax credits on Form 500CR.**

26. Total credits (Add lines 22 through 25.). . . . . 26. _____ 00

27. Maryland tax after credits (Add lines 21 and 21a, then subtract line 26.) If less than 0, enter 0.27. _____ 00

LOCAL TAX COMPUTATION

28. Local tax (See Instruction 19 for tax rates and worksheet.) **Multiply line 20 by your local tax rate** .0 _____ or use the Local Tax Worksheet . . . . . 28. _____ 00

29. Local earned income credit (from Local Earned Income Credit Worksheet in Instruction 19.) . . 29. _____ 00

30. Local poverty level credit (from Local Poverty Level Credit Worksheet in Instruction 19.) . . . . 30. _____ 00

31. Local tax credit from Part BB, line 1 of Form 502CR (**Attach Form 502CR.**). . . . . 31. _____ 00

32. Total credits (Add lines 29 through 31.) . . . . . 32. _____ 00

33. **Local tax** after credits (Subtract line 32 from line 28.) If less than 0, enter 0 . . . . . 33. _____ 00

34. Total Maryland and local tax (Add lines 27 and 33.) . . . . . 34. _____ 00

CONTRIBUTIONS
See Instruction 20.

35. Contribution to Chesapeake Bay and Endangered Species Fund . . . . . ▶ 35. _____ 00

36. Contribution to Developmental Disabilities Services and Support Fund . . . . . ▶ 36. _____ 00

37. Contribution to Maryland Cancer Fund. . . . . ▶ 37. _____ 00

38. Contribution to Fair Campaign Financing Fund . . . . . ▶ 38. _____ 00

39. **Total Maryland income tax, local income tax and contributions** (Add lines 34 through 38.) . 39. _____ 00

40. Total Maryland and local tax withheld **(Enter total from your W-2 and 1099 forms and attach if MD tax is withheld.)** . . . . . ▶ 40. _____ . ___

41. 2024 estimated tax payments, amount applied from 2023 return, payment made with an extension request, and **Form MW506NRS** . . . . . ▶ 41. _____ . ___

42. Refundable earned income credit (from worksheet in Instruction 21) . . . . . ▶ 42. _____ . ___

43. Refundable income tax credits from Part CC, line 10 of Form 502CR (Attach Form 502CR and/or Schedule K-1 (Forms 510/511), if applicable. See Instruction 21.) 43. _____ . ___

44. Total payments and credits (Add lines 40 through 43.) . . . . . 44. _____ . ___

45. Balance due (If line 39 is more than line 44, subtract line 44 from line 39. See Instruction 22.) . . . . . ▶ 45. _____ . ___

46. Overpayment (If line 39 is less than line 44, subtract line 39 from line 44.). . . . . ▶ 46. _____ . ___

REFUND

47. **Amount of overpayment TO BE APPLIED TO 2025 ESTIMATED TAX**. . . . . ▶ 47. _____ . ___

48. Amount of overpayment **TO BE REFUNDED TO YOU** (Subtract line 47 from line 46.) See line 51 . . . . . **REFUND** ▶ 48. _____ . ___

AMOUNT DUE

49. Check here ☐ if you are attaching Form 502UP. Enter interest charges from Line 18, _____ or for late filing _____ or homebuyer withdrawal penalty _____ ▶ 49. _____ . ___

50. **TOTAL AMOUNT DUE** (Add lines 45 and 49.) **IF $1 OR MORE, PAY IN FULL WITH THIS RETURN. INCLUDE FORM PV.** ▶ 50. _____ . ___

Name _____ SSN _____

DIRECT DEPOSIT OF REFUND (See Instruction 22.) **Verify that all account information is correct and clearly legible.** If you are requesting direct deposit of your refund, complete the following. **To split your Direct Deposit**, use Form 588.

▶ ☐ Check here if you authorize the State of Maryland to issue your refund by direct deposit.

▶ ☐ Check here if this refund will go to an account outside of the United States.

51a. Type of account: ▶ ☐ Checking ☐ Savings **51b.** Routing Number (9-digits) ▶ _____

51c. Account Number ▶ _____

51d. Name(s) as it appears on the bank account _____

▶ _____ _____ ▶ _____ _____ _____

Daytime telephone no. Home telephone no. CODE NUMBERS (3 digits per line)

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 (See Instruction 24.)

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

_____
Printed name of the Preparer / or 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 your check or money order to Form PV. Make your check or money order payable to Comptroller of Maryland. If filing individually, you must include the taxpayer's Social Security number (SSN)/Individual Taxpayer Identification number (ITIN) on the check or money order. If filing jointly, you must include the Social Security number/ITIN of the primary taxpayer, tax year, and tax type on the check or money order. Failure to include this information will delay the processing of your payment. Do not staple Form PV or check/money order to Form 502. Place Form PV with attached check or money order on TOP of Form 502 and 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, or go to **marylandtaxes.gov** and click on Pay.