



25502X049

OR FISCAL YEAR BEGINNING _____ 2025, ENDING _____

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**.

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 _____

Current Mailing Address Line 1 (Street No. and Street Name or PO Box) _____ Line 2 Current Mailing Address (Apt No., Suite No., Floor No.) _____

City or Town _____ State _____ ZIP Code + 4 _____

Foreign Country Name _____ Foreign Province/State/County _____ Foreign Postal Code _____

REQUIRED: Maryland Physical address of taxing area as of December 31, 2025 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 _____ MD _____ State _____ ZIP Code + 4 _____ Maryland County _____

Check here if **you** are:

65 or over ► ☐

Blind ► ☐

Check here if **your spouse** is:

65 or over ► ☐

Blind ► ☐

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

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 15.

Is this address different from the address on your original return? ► ☐ YES ► ☐ NO

Check: ☐ Full-year resident ► ☐ Part-year resident or ► Nonresident (See Instruction 14.)

If part-year resident or nonresident, enter dates you resided in Maryland _____ - _____. Any changes from the original filing must be explained in Part III on page 4 of this form. **Submit copy of tax return filed with the other state.**

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? **If yes, submit copy.** ☐ YES ☐ NO

Has your original federal return been changed or corrected by the Internal Revenue Service? **If yes, submit copy of the IRS notice.** ☐ YES ☐ NO

CHANGE OF FILING STATUS

Original Amended

► ☐ ► ☐ Single
 ► ☐ ► ☐ Married filing joint return or spouse had no income
 ► ☐ ► ☐ Married filing separately _____
 Spouse's Social Security No.

Original Amended

► ☐ ► ☐ Head of household
 ► ☐ ► ☐ Qualifying Surviving Spouse with dependent child
 ► ☐ ► ☐ Dependent taxpayer



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Name _____ SSN _____

	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
1a. Earned income. 1a.	00	00	00
2. Additions to income (from Lines 2, 3, 4, and 5 of 502) . . . 2.	00	00	00
Enter original code letter(s) ▶ _____			
from Line 5 of 502. If corrected, enter new code			
if applicable. ▶ _____ See Instruction 5.			
3. Total (Add Lines 1 and 2) 3.	00	00	00
4. Subtractions from income (from Lines 8 through 14 of 502). 4.	00	00	00
5. Total Maryland adjusted gross income 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 4. . 6.			
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
9a. Net capital gain income subject to additional tax from Line 9 of Form 502CG (Attach Form 502CG) 9a.	00	00	00
10. Maryland tax (from Tax Table or Computation Worksheet.) . 10.	00	00	00
10a. Recaptured credits from Part DD, Line 1 of Form 502CR (Attach Form 502CR.) 10a.	00	00	00
10b. Additional tax on net capital gain income. Multiply Line 9a by .02. 10b.	00	00	00
10c. Credits: Earned Income Credit			
Poverty Level Credit			
Personal Credit.			
Business Credit XXXXXXXXX			
Enter total credits. 10c.	00	00	00
10d. Maryland tax after credits (Add Lines 10 through 10b and subtract Line 10c.) If less than 0, enter 0 10d.	00	00	00
11. Local income tax (Use rate applicable for year of return.) Multiply Line 9 by . _____ (See Instruction 7.) 11.	00	00	00
11a. Local credits:			
Earned Income Credit			
Poverty Level Credit			
Personal Credit			
Enter total credits. 11a.	00	00	00
11b. Local tax after credits (Subtract Line 11a from Line 11.) If less than 0, enter 0 11b.	00	00	00
12. Total Maryland and local income tax (Add Lines 10d and 11b.) 12.	00	00	00
13. Contributions:			
▶ A. ▶ B.			
▶ C. ▶ D.			
▶ E.			
Enter total contributions (See Instruction 8.) 13.	00	00	00
14. Total Maryland income tax, local income tax, and contributions (Add Lines 12 and 13.) 14.	00	00	00
15. Total Maryland tax withheld 15.	00	00	00
16. 2025 estimated tax payments, amount applied from 2024 return, and payment made with an extension request. . . . 16.	00	00	00



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Name _____ SSN _____

17. Amount withheld on Form MW506NRS	17. _____	00	_____	00	▶	_____	00
18. Refundable earned income credit	18. _____	00	_____	00	▶	_____	00
19. Nonresident tax paid by pass-through entities	19. _____	00	_____	00	▶	_____	00
20. Refundable income tax credits (Attach Form 502CR and/or 502S.)	20. _____	00	_____	00		_____	00
21. Total payments and credits (Add lines 15 through 20.)	21. _____	00	_____	00		_____	00
22. Balance due (if Line 14 is more than Line 21)					▶	22. _____	00
23. Overpayment (if Line 14 is less than Line 21)						23. _____	00
24. Tax paid with original return, plus additional tax paid after it was filed (Do not include any interest or penalty.)	24. _____						00
25. Prior overpayment (Total all refunds previously issued.)	25. _____						00
26. REFUND (If Line 22 is less than 24, subtract Line 22 from 24.) (If Line 25 is less than 23, subtract Line 25 from 23.) (Add Lines 23 and 24.) (See Instruction 10.)	REFUND ▶ 26. _____						00
27. BALANCE DUE (If Line 22 is more than 24, subtract Line 24 from 22.) (Add Line 22 to 25.) (If Line 23 is less than 25, subtract Line 23 from 25.) (See Instruction 10.)	27. _____						00
28. Interest and/or penalty charges on tax due and/or from Form 502UP (See Instruction 11.)	28. _____						00
28a. Homebuyer withdrawal penalty (See Instruction 11.)	28a. _____						00
29. TOTAL AMOUNT DUE (Add Lines 27, 28, and 28a.)	PAY IN FULL WITH THIS RETURN ▶ 29. _____						00

I. INCOME AND ADJUSTMENTS TO INCOME: You must complete the following using the amounts from your federal income tax return. 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.

	A. As originally reported or as previously adjusted	B. Net increase or (decrease).	C. Corrected amount.
INCOME AND ADJUSTMENTS INFORMATION (See Instruction 4.)			
1. Wages, salaries, tips, etc.	1. _____	00	_____
2. Taxable interest income	2. _____	00	_____
3. Dividend income	3. _____	00	_____
4. Taxable refunds, credits, or offsets of state and local income taxes	4. _____	00	_____
5. Alimony received	5. _____	00	_____
6. Business income or (loss)	6. _____	00	_____
7. Capital gain or (loss).	7. _____	00	_____
8. Other gains or (losses) (from federal Form 4797)	8. _____	00	_____
9. Taxable amount of pensions, IRA distributions, and annuities	9. _____	00	_____
10. Rents, royalties, partnerships, estates, trusts, etc. (Circle appropriate item.)	10. _____	00	_____
11. Farm income or (loss)	11. _____	00	_____
12. Unemployment compensation.	12. _____	00	_____
13. Taxable amount of Social Security and Tier I, II, and supplemental Railroad Retirement benefits	13. _____	00	_____
14. Other income (including lottery or other gambling winnings).	14. _____	00	_____
15. Total income (Add Lines 1 through 14.)	15. _____	00	_____
16. Total adjustments to income from federal return (IRA, alimony, etc.)	16. _____	00	_____
17. Adjusted gross income (Subtract Line 16 from 15.) (Enter on page 2, in each appropriate column of Line 1.)	17. _____	00	_____



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Name _____ SSN _____

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 expenses	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. Itemized deduction phaseout amount	10. _____ 00	_____ 00	_____ 00
11. Total Maryland deductions (Subtract Line 10 from Line 9.) (Part-year residents and nonresidents see Instructions 13 & 14.) (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 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 _____

Signature of preparer other than taxpayer **(Required by Law)** _____
Printed name of the preparer/Firm's name _____
Street address of preparer/Firm _____
City, State, ZIP + 4 _____
Telephone number of preparer _____ Preparer's PTIN **(Required by Law)** _____

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



Write the last 4 digits of your Social Security / ITIN, tax year, and tax type on your check or money order in blue or black ink. Failure to include this information will delay the processing of your payment. Make check or money order payable and mail to:

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

IMPORTANT NOTES

You must file your Maryland Amended Form 502X electronically to claim, or change information related to, business income tax credits from Form 500CR.

Changes made as part of an amended return are subject to audit for up to three years from the date that the amended return is filed.

WHEN AND WHERE TO FILE

Generally, Form 502X must be filed within three years from the date the original return was filed or within two years from the date the tax was paid, whichever is later. The following exceptions apply:

- A claim filed after three years, but within two years from the time the tax was paid is limited to the amount paid within the two years immediately before filing the claim.
- A claim for refund based on a federal net operating loss carryback must be filed within 3 years after the due date (including extensions) of the return for the tax year of the net operating loss.
- A claim for refund resulting from a credit for taxes paid to another state must be filed within one year of the date of the final notification by the other state that income tax is due.
- If the claim for refund or credit for overpayment resulted from a final determination made by an administrative board or an appeal of a decision of an administrative board, that is more than three years from the date of filing the return or more than two years from the time the tax was paid, the claim for refund must be filed within one year of the date of the final decision of the administrative board or final decision of the highest court to which an appeal of the administrative board is taken.
- If the United States Internal Revenue Service (IRS) issues a final determination of adjustments that would result in a decrease to Maryland taxable income, file Form 502X within one year after the final adjustment report or the final court decision if appealed.
- If the IRS issued a final determination of adjustments that would result in an increase to Maryland taxable income, file Form 502X within 90 days after the final determination.

Do not file an amended return until sufficient time has passed to allow the original return to be processed. For current year returns, allow at least six weeks. Note that no refund for less than \$1.00 will be issued.

The amended return must be filed with the

**Comptroller of Maryland
Revenue Administration Division
110 Carroll Street
Annapolis, MD 21411-0001
Private Delivery Services**

If you wish to send your items by a private delivery service (such as FedEx or UPS) instead of the U.S. Postal Service, use the following address:

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

For more information regarding refund limitations, see Administrative Release 20.

PROTECTIVE CLAIMS

A protective claim is a claim for a specific amount of refund filed on an amended return with a request that the Comptroller delay acting on the refund request. The claim for refund may not be based on a federal audit. The delay requested must be due to a pending decision by a state or federal court which will affect the outcome of the refund, or for reasonable cause. The protective claim must be filed in accordance with the limitations outlined in the section WHEN AND WHERE TO FILE.

The Comptroller may accept or reject a protective claim. If rejected, the taxpayer will be informed of a right to a hearing. We cannot accept a protective claim unless an original return has been filed.

PENALTIES

There are severe penalties for failing to file a tax return, failing to pay any tax when due, filing false or fraudulent returns or making a false certification. The penalties include criminal fines, imprisonment and a penalty on your taxes. In addition, interest is charged on amounts not paid when due.

To collect unpaid taxes, the Comptroller is directed to enter liens against the salary, wages or property of delinquent taxpayers.

PRIVACY ACT INFORMATION

The Revenue Administration Division requests information on tax returns to administer the income tax laws of Maryland, including determination and collection of correct taxes. If you fail to provide all or part of the requested information, the exemptions, exclusions, credits, deductions, or adjustments may be disallowed and you may owe more tax. In addition, the law provides penalties for failing to supply information required by law or regulations.

You may look at any records held by the Revenue Administration Division which contain personal information about you. You may inspect such records, and you have certain rights to amend or correct them.

As authorized by law, information furnished to the Revenue Administration Division may be given to the IRS, a proper official of any state that exchanges tax information with Maryland and to an officer of this state having a right to the information in that officer's official capacity. The information also may be obtained with a proper legislative or judicial order.

USE OF FEDERAL RETURN

Most changes to your federal return will result in changes on your Maryland return and you will need the information from your federal amendment to complete your Maryland amended return. Therefore, complete your federal return first. Maryland law requires that your income and deductions be entered on your Maryland return exactly as they were reported on your federal return. However, all items reported on your Maryland return are subject to verification, audit, and revision by the Maryland Comptroller's Office.

If you are amending your federal return, attach a photocopy of the federal Form 1040X and any revised schedules to your Maryland Form 502X. If your tax has been increased by the IRS, you must report this increase to the Maryland Revenue Administration Division within 90 days from the final IRS determination.

SPECIFIC INSTRUCTIONS

1 NAME, ADDRESS AND YEAR INFORMATION.

Enter the year, Social Security number, correct name and current address on the lines on page 1. Be sure to check the appropriate box if you or your spouse are 65 or over or blind on the last day of the tax year. Also enter the correct county, city or taxing area for the last day of the tax year being amended. If your address is different from the address on your original return, be sure to answer "Yes" to the first question.

If using a foreign address, complete the lines indicated for Country Name, Province/State/County, and Postal Code.

Maryland Political Subdivision Information (Required).

Fill in the lines for your Maryland physical address of the taxing area as of December 31, 2025, including political subdivision lines, based on your residence on the last day of the taxable period. Part-year residents fill in the lines for your Maryland physical address, including political subdivision lines, based on

your last day of residence in Maryland in the taxable period. Military personnel who are legal residents of Maryland should fill in the lines for your Maryland physical address, including political subdivision lines, based on the Maryland physical address that is used for claiming Maryland as your Home of Record on file with the Defense Finance and Accounting Service for tax year 2025.

1. Find your 4-Digit Political Subdivision Code in the LIST OF INCORPORATED CITIES, TOWNS, AND TAXING AREAS IN MARYLAND and enter this number on the 4-DIGIT POLITICAL SUBDIVISION CODE line.
2. When selecting the 4-Digit Political Subdivision Code, be sure that you have selected the proper political subdivision from the LIST OF INCORPORATED CITIES, TOWNS AND TAXING AREAS IN MARYLAND. Do not rely on your ZIP Code + 4 to identify the proper political subdivision. For example, most residents within the ZIP Code of Upper Marlboro do not reside in the political subdivision of the Town of Upper Marl-

LIST OF INCORPORATED CITIES, TOWNS, AND TAXING AREAS IN MARYLAND

Political Subdivision Code	Political Subdivision Code	Political Subdivision Code	Political Subdivision Code	Political Subdivision Code
ALLEGANY COUNTY 0100	Town of Manchester . . . 0702	GARRETT COUNTY . . . 1200	Town of Oakmont 1619	ST. MARY'S COUNTY 1900
Town of Barton 0101	Town of Mt. Airy 0703	Town of Accident 1201	Town of Poolesville . . . 1608	Town of Leonardtown . . 1902
Bel Air 0112	Town of New Windsor . . 0704	Town of Deer Park 1203	City of Rockville 1609	
Bowling Green 0115	Town of Sykesville . . . 0705	Town of Friendsville . . . 1204	Town of Somerset 1610	SOMERSET COUNTY 2000
Cresaptown 0108	City of Taneytown 0706	Town of Grantsville . . . 1205	City of Takoma Park . . . 1611	City of Crisfield 2001
City of Cumberland . . . 0102	Town of Union Bridge . . 0707	Town of Kitzmiller 1206	Town of Washington Grove 1612	Town of Princess Anne . . 2002
Ellerslie 0113	City of Westminster . . . 0709	Town of Loch Lynn Heights 1207		
City of Frostburg 0103	CECIL COUNTY 0800	Town of Mountain Lake Park 1208	PRINCE GEORGE'S COUNTY 1700	TALBOT COUNTY 2100
LaVale 0110	Town of Cecilton 0801	Town of Oakland 1209	Town of Berwyn Heights 1701	Town of Easton 2101
Town of Lonaconing . . . 0104	Town of Charlestown . . 0802		Town of Bladensburg . . 1702	Town of Oxford 2102
Town of Luke 0105	Town of Chesapeake City 0803	HARFORD COUNTY . . 1300	City of Bowie 1704	Town of Queen Anne . . . 2105
McCoole 0114	Town of Elkton 0804	City of Aberdeen 1301	Town of Brentwood . . . 1705	Town of St. Michaels . . . 2103
Town of Midland 0106	Town of North East . . . 0805	Town of Bel Air 1302	Town of Capitol Heights . 1706	Town of Trappe 2104
Mt. Savage 0111	Town of Perryville 0806	City of Havre de Grace . 1303	Town of Cheverly 1707	
Potomac Park 0109	Town of Port Deposit . . . 0807	HOWARD COUNTY . . 1400	City of College Park . . . 1725	WASHINGTON COUNTY 2200
Town of Westernport . . 0107	Town of Rising Sun 0808	(No incorporated cities or towns)	Town of Colmar Manor . 1708	Town of Boonsboro . . . 2201
ANNE ARUNDEL COUNTY 0200	CHARLES COUNTY 0900	KENT COUNTY 1500	Town of Cottage City . . 1709	Town of Clearspring . . . 2202
City of Annapolis 0201	Town of Indian Head . . . 0901	Town of Betterton 1501	City of District Heights . 1710	Town of Funkstown . . . 2203
Town of Highland Beach 0203	Town of La Plata 0902	Town of Chestertown . . . 1502	Town of Eagle Harbor . . 1711	City of Hagerstown . . . 2204
BALTIMORE COUNTY 0300	Port Tobacco Village . . . 0903	Town of Galena 1503	Town of Edmonston . . . 1712	Town of Hancock 2205
(No incorporated cities or towns)		Town of Millington 1504	Town of Fairmount Heights 1713	Town of Keedysville . . . 2206
BALTIMORE CITY . . . 0400	DORCHESTER COUNTY 1000	Town of Rock Hall 1505	Town of Forest Heights . 1728	Town of Sharpsburg . . . 2207
CALVERT COUNTY 0500	Town of Brookview 1008	MONTGOMERY COUNTY 1600	City of Glenarden 1730	Town of Smithsburg . . . 2208
Town of Chesapeake Beach 0501	City of Cambridge 1001	Town of Barnesville . . . 1601	City of Greenbelt 1714	Town of Williamsport . . 2209
Town of North Beach . . 0502	Town of Church Creek . . 1002	Town of Brookeville . . . 1602	City of Hyattsville 1715	
CAROLINE COUNTY 0600	Town of East New Market 1003	Town of Chevy Chase . . . 1615	Town of Landover Hills . 1726	WICOMICO COUNTY 2300
Town of Denton 0602	Town of Eldorado 1007	Section 3 of the Village of Chevy Chase . . . 1614	City of Laurel 1716	Town of Delmar 2301
Town of Federalsburg . . 0603	Town of Galestown 1009	Section 5 of the Village of Chevy Chase . . . 1616	Town of Morningside . . 1727	City of Fruitland 2308
Town of Goldsboro 0604	Town of Hurlock 1004	Town of Chevy Chase View 1617	City of Mt. Rainier 1717	Town of Hebron 2302
Town of Greensboro . . . 0605	Town of Secretary 1005	Chase View 1617	City of New Carrollton . . 1729	Town of Maryland Springs 2303
Town of Henderson 0611	Town of Vienna 1006	Chase View Village 1613	Town of North Brentwood 1718	Town of Pittsville 2307
Town of Hillsboro 0606	FREDERICK COUNTY 1100	Village of Drummond . . 1623	City of Seat Pleasant . . 1721	City of Salisbury 2304
Town of Maryland 0607	City of Brunswick 1101	Village of Friendship Heights 1621	Town of University Park . 1723	Town of Sharptown 2305
Town of Middletown . . . 1106	Town of Burkittsville . . 1102	City of Gaithersburg . . . 1603	Town of Upper Marlboro . 1724	Town of Willards 2306
Town of Mt. Airy 1114	Town of Emmitsburg . . . 1103	Town of Garrett Park . . . 1604		
Town of Myersville 1107	City of Frederick 1104	Town of Glen Echo 1605	QUEEN ANNE'S COUNTY 1800	WORCESTER COUNTY 2400
Town of New Market . . . 1108	Town of Middletown . . . 1106	Town of Kensington . . . 1606	Town of Barclay 1805	Town of Berlin 2401
Village of Rosemont . . . 1113	Town of New Market . . . 1108	Town of Laytonsville . . . 1607	Town of Centreville . . . 1801	Town of Ocean City . . . 2402
Town of Thurmont 1110	Village of Rosemont . . . 1113	Village of Martin's Additions 1622	Town of Church Hill . . . 1802	Pocomoke City 2403
Town of Walkersville . . . 1111	Town of Thurmont 1110	Village of North Chevy Chase 1618	Town of Millington 1808	Town of Snow Hill 2404
Town of Woodsboro . . . 1112	Town of Walkersville . . . 1111		Town of Queen Anne . . . 1807	
	Town of Woodsboro . . . 1112		Town of Queenstown . . . 1803	
			Town of Sudlersville . . . 1804	
			Town of Templeville . . . 1806	

boro. Therefore, entering the Town of Upper Marlboro on the 4 DIGIT POLITICAL SUBDIVISION CODE line for those with a ZIP Code in Upper Marlboro may not be correct. Also, some political subdivisions have similar names such as Bel Air in Allegany County and Town of Bel Air in Harford County or Town of Chevy Chase and Town of Chevy Chase View. You may contact your county seat for further information relating to the incorporated boundaries of incorporated cities, towns, and taxing areas in your county. If you lived within the incorporated tax boundaries of one of the areas listed under your county as found in the LIST OF INCORPORATED CITIES, TOWNS AND TAXING AREAS IN MARYLAND, write the name of the city, town or taxing area on the MARYLAND POLITICAL SUBDIVISION line. If you did not live within the incorporated tax boundaries of one of the areas listed under your county as found in the LIST OF INCORPORATED CITIES, TOWNS AND TAXING AREAS IN MARYLAND, write the name of your county on the MARYLAND POLITICAL SUBDIVISION line. If you lived in Baltimore City, enter "Baltimore City" on the MARYLAND POLITICAL SUBDIVISION line. For additional information on your Maryland political subdivision, contact your locality or the Maryland Department of Planning.

3. Enter your street number and street name on MARYLAND PHYSICAL ADDRESS LINE 1. DO NOT ENTER A PO BOX NUMBER.
4. If applicable, enter the floor, suite or apartment number on MARYLAND PHYSICAL ADDRESS LINE 2. DO NOT ENTER A PO BOX NUMBER.
5. Enter the city or town in which you resided on the CITY line.
6. Enter the ZIP Code + 4 in which you resided on the ZIP Code + 4 line.
7. Enter the name of your county on the MARYLAND COUNTY line. If you lived in Baltimore City, leave the MARYLAND COUNTY line blank.

2 QUESTIONS.

Answer all of the questions and attach copies of any federal notices, amended forms, and schedules. If filing your amended return for a Net Operating Loss Carryback or Carryforward, check the appropriate box. If you have checked part-year resident or nonresident, provide the dates you resided in

Maryland for the tax year and explain any changes from your original filing in Part III on page 4 of Form 502X.

3 FILING STATUS.

Enter the filing status you used on your original return and show any change of filing status. Your filing status should correspond to the filing status used on your federal return.

Generally, you may not change from married filing joint to married filing separately after the original due date of the return. Any change in filing status to or from married filing joint requires the signature of both spouses. Enter a complete explanation in Part III on page 4 of Form 502X.

4 COMPLETE PAGE 3 AND 4 OF FORM 502X.

PART I

Enter your original or previously adjusted amounts of income in Column A. Enter any increase (or decrease) in Column B and enter the corrected amounts in Column C. If you are not making any changes to your income as previously reported, complete Column A only and enter the total on Line 17 of Column C.

PART II

If you itemized deductions, enter your original or previously adjusted amounts in Column A. Enter any increase (or decrease) in Column B and enter the corrected amounts in Column C. If you are not making any changes to your deductions as previously reported, complete Column A only and enter the total on Line 11 of Column C.

NOTE: Any amount deducted as contributions of Preservation and Conservation Easements for which a credit is claimed must be included on Line 8 of Part II of Form 502X.

If your federal adjusted gross income exceeds \$200,000 (\$100,000 for married individuals filing separately), then your itemized deduction is subject to phaseout. Recalculate your itemized deduction phaseout by completing Worksheet 14A in the resident booklet and enter the phaseout amount on Line 10. You are not required to itemize deductions on your Maryland return because you have itemized deductions on your federal return. Figure your tax each way to determine which method is best for you.

PART III

Use this section to provide a detailed explanation of the changes being made on the amended return. A filing status change must be fully explained here. If this is a part-year or nonresident return, give the dates you resided in Maryland for the tax year.

2025 Tax Rate Schedules

Tax Rate Schedule I

For taxpayers filing as Single, Married Filing Separately, or as Dependent Taxpayers. This rate is also used for taxpayers filing as Fiduciaries.

If taxable net income is:		Maryland Tax is:
At least:	but not over:	
\$1	\$1,000	2.00% of taxable net income
\$1,001	\$2,000	\$20.00 plus 3.00% of excess over \$1,000
\$2,001	\$3,000	\$50.00 plus 4.00% of excess over \$2,000
\$3,001	\$100,000	\$90.00 plus 4.75% of excess over \$3,000
\$100,001	\$125,000	\$4,697.50 plus 5.00% of excess over \$100,000
\$125,001	\$150,000	\$5,947.50 plus 5.25% of excess over \$125,000
\$150,001	\$250,000	\$7,260.00 plus 5.50% of excess over \$150,000
\$250,001	\$500,000	\$12,760.00 plus 5.75% of excess over \$250,000
\$500,001	\$1,000,000	\$27,135.00 plus 6.25% of excess over \$500,000
\$1,000,001		\$58,385.00 plus 6.50% of excess over \$1,000,000

Tax Rate Schedule II

For taxpayers filing Joint, Head of Household, or for Qualifying Widows/ Surviving Spouse

If taxable net income is:		Maryland Tax is:
At least:	but not over:	
\$1	\$1,000	2.00% of taxable net income
\$1,001	\$2,000	\$20.00 plus 3.00% of excess over \$1,000
\$2,001	\$3,000	\$50.00 plus 4.00% of excess over \$2,000
\$3,001	\$150,000	\$90.00 plus 4.75% of excess over \$3,000
\$150,001	\$175,000	\$7,072.50 plus 5.00% of excess over \$150,000
\$175,001	\$225,000	\$8,322.50 plus 5.25% of excess over \$175,000
\$225,001	\$300,000	\$10,947.50 plus 5.50% of excess over \$225,000
\$300,001	\$600,000	\$15,072.50 plus 5.75% of excess over \$300,000
\$600,001	\$1,200,000	\$32,322.50 plus 6.25% of excess over \$600,000
\$1,200,001		\$69,822.50 plus 6.50% of excess over \$1,200,000

Enter the line number from page 2 for each item you are changing and state the reason for the change. Be sure to attach any required schedules or forms.

**NOW COMPLETE PAGE 2 AND 3 OF FORM 502X.
COLUMNS A-C**

In Column A, enter the amounts from your return as originally filed or as previously adjusted or amended.

In Column B, enter the net increase or net decrease for each line you are changing. Use a minus sign (-) to indicate a decrease. Explain each change in Part III of Form 502X and attach any related schedule or form. Show all decreases in parentheses. Explain each change in Part III of Form 502X and attach any related schedule or form. If you need more space, show the required information on an attached statement.

For Column C, add the increase in Column B to the amount in Column A, or subtract the Column B decrease from Column A. For any item you do not change, enter the amount from Column A in Column C.

5 FIGURE YOUR MARYLAND TAX.

LINE 1 – Income and adjustments from federal return. Copy the amounts from your federal amended return or as corrected by the IRS and enter a complete explanation of the changes in Part III.

LINE 1a. – Earned income. Enter the amount from Line 1b of form 502 used to calculate your federal earned income credit (EIC), Maryland Earned Income Credit, or poverty level credit (PLC). Earned income includes wages, salaries, tips, professional fees and other compensation received for personal services you performed. It also includes any amount received as a scholarship that you included in your federal AGI.

LINE 2 – Additions to income. Enter code letter(s) as originally reported from Line 5 of Form 502 or as previously adjusted - see Resident Booklet Instruction 12 to look up the code letters. For decoupling and tax preference items and amounts to be added when credits are claimed, include corrected Form(s) 500DM, 502TP, 502CR, or 500CR. In addition, enter the amount equal to a tax credit claimed for tax paid on distributive or pro-rata share of income by pass-through entity (see Line 9, Part CC, Form 502CR.). Enter an explanation of the changes in Part III.

LINE 4 – Subtractions from income. Enter items such as child and dependent care expenses, pension exclusion, and other subtractions (shown in the instructions for your original return). Attach revised Form 502SU if there were any changes to that form. Enter an explanation of the changes in Part III and attach any corrected forms.

LINE 6 – Method of computation.

Standard deduction. The The STANDARD DEDUCTION METHOD gives you a standard deduction based on your filing status without the need to itemize deductions. **If your filing status is single, dependent, or married filing separately, your standard deduction amount is \$3,350. If your filing status is married filing jointly, head of household, or qualifying surviving spouse, your standard deduction amount is \$6,700.**

Itemized deduction method. Check the box and enter your total Maryland itemized deductions. See Instruction 4 for additional information for itemized deductions.

LINE 8 – Exemptions. Multiply exemptions for taxpayers 65 or over or blind by \$1,000, the personal exemption is \$3,200. This exemption is reduced once the taxpayer's federal adjusted

gross income exceeds \$100,000 (\$150,000 if filing Joint, Head of Household, or Qualifying Surviving Spouse with Dependent Child). If you are subject to this reduction, see the exemption chart, Instruction 10 of the Resident Instructions. Attach amended Form 502B if you are changing dependent information.

LINE 9a – NET CAPITAL GAIN INCOME SUBJECT TO ADDITIONAL TAX. If you reported federal adjusted gross income of more than \$350,000 on Line 1, Column C and capital gain income on Part I, Line 7, Column C, certain net capital gain income is subject to additional tax. To find your net capital gain income subject to the additional tax, complete and attach Maryland Form 502CG to your individual Maryland income tax return. See Form 502CG instructions for additional information.

LINE 10 – COMPUTING THE TAX. Line 9 will be your Maryland taxable income. Use the rate schedule.

LINE 10a – ENTER RECAPTURED CREDITS from Part DD, Line 1 of Form 502CR on Line 10a. (Attach Form 502CR).

LINE 10b – ADDITIONAL TAX ON NET CAPITAL GAIN INCOME If you reported federal adjusted gross income of more than \$350,000 on Line 1, Column C and capital gain income on Part I, Line 7, Column C, certain net capital gain income is subject to additional tax. See Form 502CG instructions for additional information. Multiply the amount on Line 9a by .02.

6 EARNED INCOME CREDIT, POVERTY LEVEL CREDIT, CREDITS FOR INDIVIDUALS AND BUSINESS TAX CREDITS.

Enter each credit being claimed on the appropriate field on Line 10c. You may claim your earned income credit on Line 10c. Refer to the Resident Instructions and worksheet to compute the allowable credit. If you were a part-year resident you must prorate the earned income credit using the Maryland income factor. See Instruction 13.

You may also claim a credit on Line 10c equal to 5% of your earned income if your income is less than the poverty level guidelines. Refer to the Resident Instructions and worksheet to compute the allowable credit. If you were a part-year resident or a nonresident you must prorate the poverty level credit using the Maryland income factor. See Instruction 13.

Personal income tax credits from Form 502CR should be entered on the appropriate field on Line 10c. A credit for a portion of the local income tax may also be available. See instructions to Form 502CR, Part A and the instructions in Part 7 below. If this amount is different from the original return, be sure to attach completed Form 502CR with appropriate documentation or certification.

You must file your amended return electronically to claim or modify a business tax credit from Form 500CR.

The amount of the nonrefundable portion of the business tax credit Form 500CR should be entered on Line 10c of the electronic version of 502X. If this amount is different from the original return, be sure to include the appropriate documentation or certification with the electronic version.

If the total credits on Line 10c are greater than the sum of Line 10, 10a, and 10b, enter zero on Line 10d. The credits entered on Line 10c are nonrefundable. For information concerning refundable credits, see Instruction 9.

7 LOCAL INCOME TAX AND LOCAL CREDITS.

Complete Lines 11, 11a and 11b.

The local income tax is calculated by multiplying the taxable net income from Line 9 by the local tax rate shown on the

following Local Tax Rate Chart. Use the local tax rate for the county (or Baltimore City) in which you resided on the last day of the tax year. Enter the result on Line 11.

A separate calculation of the earned income credit is required when computing the local income tax. Use the worksheets in the appropriate instructions to compute the local credits and enter the result on Line 11a. If you were a part-year resident, you must prorate the local credits using the Maryland income factor. See Instruction 13.

Enter the amount of the credit calculated in the local summary of Form 502CR, Part BB on the Personal Credit field on Line 11a.

2025 Local Tax Rate Subdivision Rate

Baltimore City . . . . .	.0320
Allegany County . . . . .	.0303
Anne Arundel County	See below*
Baltimore County . . . . .	.0320
Calvert County . . . . .	.0320
Caroline County . . . . .	.0320
Carroll County . . . . .	.0303
Cecil County . . . . .	.0274
Charles County . . . . .	.0303
Dorchester County . . . . .	.0330
Frederick County	See below**
Garrett County . . . . .	.0265
Harford County . . . . .	.0306
Howard County . . . . .	.0320
Kent County . . . . .	.0320
Montgomery County . . . . .	.0320
Prince George's County . . . . .	.0320
Queen Anne's County . . . . .	.0320
St. Mary's County . . . . .	.0320
Somerset County . . . . .	.0320
Talbot County . . . . .	.0240
Washington County . . . . .	.0295
Wicomico County . . . . .	.0320
Worcester County . . . . .	.0225
Nonresidents use . . . . .	.0225

Filing a return instead of fourth payment. Instead of making the fourth declaration payment on or before **January 15, 2026**, you may file and pay the balance of tax due on or before **January 31, 2026**.

NOTE

* **Anne Arundel Co.** The local tax rates for taxable year 2025 are as follows:

For taxpayers with filing status of Single, Married Filing Separately, or Dependent, the local tax rates are as follows:

- (1) .0270 of an individual's Maryland taxable income of \$1 through \$50,000;
- (2) .0294 of an individual's Maryland taxable income of \$50,001 through \$400,000; and
- (3) .0320 of Maryland taxable income of over \$400,000;

For taxpayers with filing statuses of Married Filing Jointly, Head of Household, or Qualified Surviving Spouse, the local tax rates are as follows:

- (1) .0270 of Maryland taxable income of \$1 through \$75,000;
- (2) .0294 of Maryland taxable income of \$75,001 through \$480,000; and
- (3) .0320 of Maryland taxable income of over \$480,000.

**** Frederick Co.** The local tax rates for tax year 2025 are as follows:

For taxpayers with filing statuses of Single, Married Filing Separately, or Dependent taxpayer, the local tax rates are as follows:

- (1) .0225 for taxpayers who have a net taxable income between \$1 and not exceeding \$25,000;
- (2) .0275 for taxpayers who have a net taxable income between \$25,001 and not exceeding \$50,000;
- (3) .0296 for taxpayers who have a net taxable income between \$50,001 and not exceeding \$150,000; and
- (4) .0320 for taxpayers who have a net taxable income of \$150,001 or more.

For taxpayers with filing statuses of Married Filing Jointly, Head of Household, or Qualified Surviving Spouse, the local tax rates are as follows:

- (1) .0225 for taxpayers who have a net taxable income between \$1 and not exceeding \$25,000;
- (2) .0275 for taxpayers who have a net taxable income between \$25,001 and not exceeding \$100,000;
- (3) .0296 for taxpayers who have a net taxable income between \$100,001 and not exceeding \$250,000; and
- (4) .0320 for taxpayers who have a net taxable income of \$250,001 or more.

8 CONTRIBUTIONS TO THE CHESAPEAKE BAY AND ENDANGERED SPECIES FUND, DEVELOPMENTAL DISABILITIES SERVICES AND SUPPORT FUND, MARYLAND CANCER FUND, FAIR CAMPAIGN FINANCING FUND, AND MARYLAND VETERANS TRUST FUND.

Enter the amounts of your contribution in 13A for the Chesapeake Bay and Endangered Species Fund, 13B for the Developmental Disabilities Services and Support Fund, 13C for the Maryland Cancer Fund, 13D for the Fair Campaign Financing Fund, and 13E for the Maryland Veterans Trust Fund. Any contribution will increase your balance due or reduce your refund. Enter the total of your contributions in the appropriate columns. Additional information concerning the funds is contained in the instructions for the tax year of the amended return.

9 TAXES PAID AND CREDITS.

Write your taxes paid and credits on Lines 15-20.

Enter the correct amounts on Lines 15 through 20 and attach any additional or corrected W-2 statements, photocopies of cancelled checks or money orders for estimated account payments not credited on your original return. Attach corrected Form 502CR and other state returns, and/or Form 502S.

Refundable Earned Income Credit. If your Maryland earned income credit is greater than your Maryland tax, you may also be eligible for a refundable earned income credit. Refer to the Refundable Earned Income Credit Worksheet (21A) in the Resident Instructions, and enter the allowable credit on Line 18.

Refundable Income Tax Credits. Enter the total of your refundable income tax credits on Line 20. You must attach Form 502CR.

- 1. STUDENT LOAN DEBT RELIEF TAX CREDIT.** See Form 502CR Instructions.
- 2. MARYLAND HISTORIC REVITALIZATION TAX CREDIT.** See Form 502S Instructions.

3. REFUNDABLE BUSINESS INCOME TAX CREDIT. See Form 500CR Instructions for qualifications. You must amend your return electronically to claim a business tax credit from Form 500CR.

4. IRC SECTION 1341 REPAYMENT CREDIT. If you repaid an amount this year reported as income on a prior year federal tax return that was greater than \$3,000, you may be eligible for an IRC Section 1341 repayment credit. See Administrative Release 40.

5. CATALYTIC REVITALIZATION PROJECTS AND HISTORIC REVITALIZATION TAX CREDIT. If you are an individual, business entity or nonprofit organization, you may claim either: (1) for a project issued a single tax credit certificate on completion, a tax credit in an amount equal to 20% of the amount stated in the final tax credit certificate issued by the Department of Housing and Community Development (DHCD) for 5 consecutive taxable years beginning with the taxable year in which the Catalytic Revitalization Project is completed, or (2) for a phased project issued a tax credit certificate on completion of a phase, a tax credit in an amount equal to the full amount stated in the final tax credit certificate for the taxable year in which the certificate was issued by DHCD for the completion of a phase of the Catalytic Revitalization Project. See Form 502CR instructions.

6. RESERVED

7. CREDIT FOR CHILD AND DEPENDENT CARE EXPENSES. If your Maryland credit for child and dependent care expenses exceeds your Maryland Tax, you may qualify for this credit. See Form 502CR Instructions.

8. MARYLAND CHILD TAX CREDIT. If you have a dependent who is a qualified child, you may be eligible for this credit. A "qualified child" is (1) a dependent under the age of 6 on the last day of the tax year, or (2) a dependent over age 5 and under age 17 who has a disability. See form 502CR Instructions.

9. PTE TAX PAID ON MEMBERS' DISTRIBUTIVE OR PRO RATA SHARES OF INCOME. If you are the beneficiary of a trust or a Qualified Subchapter S Trust which elected to pay the tax imposed with respect to members' distributive or pro rata shares, you may be entitled to a credit for your share of that tax. Enter the amount on this line and attach the Maryland Schedule K-1 (504) for the trust.

If you are a member of a PTE (pass-through entity) which elected to pay the tax imposed with respect to members' distributive or pro rata shares, you may be entitled to a credit for your share of that tax paid. Enter the amount on this line and attach Maryland Schedule K-1 (Form 510/511) issued to you.

10 BALANCE DUE OR OVERPAYMENT.

Calculate the balance due or overpayment by subtracting the total on Line 21 from the amount on Line 14 and enter the result on either Line 22 or Line 23.

Enter the tax paid with the original return, plus any additional tax paid after filing, on Line 24 (do not enter interest or penalty paid), OR enter the overpayment from your original return plus any additional overpayments from prior amendments or adjustments on Line 25.

If there is an amount on Line 22:

- and Line 22 is more than Line 24, you owe additional tax. Enter the difference on Line 27 and compute the interest due using the interest rates in Instruction 11.

- and there is also an amount on Line 25, you owe additional tax. Add the two together and enter the total on Line 27. Compute the interest due. See Instruction 11.

- and Line 22 is less than Line 24, you are due a refund. Enter the difference on Line 26.

If there is an amount on Line 23:

- and Line 23 is more than Line 25, you are due an additional refund. Enter the difference on Line 26.
- and there is also an amount on Line 24, you are due an additional refund. Add the two together and enter on Line 26.
- and Line 23 is less than Line 25, you owe additional tax. Enter the difference on Line 27 and compute the interest due using the interest rates in Instruction 11.

Previous interest and penalty

Interest and/or penalty charges for the year you are amending, whether previously paid or still outstanding, may be adjusted as a result of your amendment. Any payments made on the account have been applied first to penalty, then to interest and lastly to tax due. These payments may require reallocation depending on the result of the amendment. We will notify you of the net balance due or refund when we have completed processing your Form 502X.

NOTE: If all or part of the overpayment on your original return was credited to an estimated tax account for next year, we cannot reduce or remove this credit without specific authorization from you. If you have a balance due, and wish to apply monies credited to a 2025 estimated tax account, attach written authorization for the amount to be removed. Interest charges are assessed even if the balance due is paid from the 2025 account.

11 INTEREST ON TAX DUE AND INTEREST FOR UNDERPAYMENT OF ESTIMATED TAX.

Interest must be computed and paid on any balance of tax due. Interest is due from the date the return was originally due to be filed until the date the tax is paid. Interest is due at the rate of 10.8133% annually or 0.9011% per month for any month or part of a month that a tax is paid after the original due date of the 2025 return but before January 1, 2027. For assistance in calculating interest for tax paid on or after January 1, 2027, visit marylandcomptroller.gov.

UNDERPAYMENT OF ESTIMATED TAX

If you do not meet the requirement for avoidance of interest for underpayment of estimated tax, obtain Form 502UP online at marylandcomptroller.gov or from any office of the Revenue Administration Division. Complete and attach it to your amended return. Enter any interest due on Line 28 of Form 502X.

If you calculated and paid interest on underpayment of estimated tax with your original return, recalculate the interest based on your amended tax return, and attach a copy of a revised Form 502UP showing your recalculation.

12 SIGNATURE, ATTACHMENTS, AND PAYMENT INSTRUCTIONS.

Sign and date your return on page 4 and attach all required forms, schedules, and statements.

SIGNATURES

You must sign your return. Both spouses must sign a joint return. Your signature(s) signify that your return, including all attachments, is, to the best of your knowledge and belief, true, correct, and complete, under penalties of perjury.

TAX PREPARERS

If another person prepared your return, that person also must sign the return and enter their Preparer's Tax Identification Number (PTIN). The preparer declares that the return is based on all information required to be reported of which the preparer has knowledge, under penalties of perjury. **Penalties may be imposed for tax preparers who fail to sign the tax return and provide their tax identification number.**

ATTACHMENTS

Attach wage and tax statements (Forms W-2 and 1099) to the front of your return if you are claiming additional Maryland withholding. Also attach all forms, K-1s, schedules and statements required by these instructions. Do not attach worksheets. If remitting payment, attach check or money order to the front of Form 502X.

MAILING INSTRUCTIONS

Mail your return to:

**Comptroller of Maryland
Revenue Administration Division
Amended Return Unit
110 Carroll Street
Annapolis, MD 21411-0001**

Sending your return by certified mail will not result in special handling and may delay your refund.

Private Delivery Services

If you wish to send your items by a private delivery service (such as FedEx or UPS) instead of the U.S. Postal Service, use the following address:

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

PAYMENT INSTRUCTIONS

Make your check or money order payable to "Comptroller of Maryland." Write the last four digits of the Social Security number/ Individual Taxpayer Identification Number, tax year, and tax type on your check or money order. Failure to include this information will delay the processing of your payment.

DO NOT SEND CASH.

13 CHANGE OF RESIDENT STATUS.

Be sure to enter a full explanation of the change of resident status in Part III on page 4 of the amended form.

If you are changing your resident status from a resident to a nonresident, see Instruction 14. Complete Part III with a full explanation of your reasons for the change. A nonresident of Maryland is subject to tax on income from Maryland sources; that is, wages and salaries from services performed in Maryland, income from business carried on in Maryland, gambling winnings from Maryland sources, income from pass-through entities with Maryland income and gain or loss from the sale of property located in Maryland. Other income (interest, dividends, pensions, salaries or business income from sources outside Maryland, etc.) may be subtracted. Itemized deductions must be allocated according to the Maryland income factor. Exemptions must be prorated according to the Maryland income factor.

If you are amending to show part-year resident status, include dates of residence and indicate the other state of residence in Part III. Subtract all income received during your nonresident

period. If you have any losses or adjustments to federal income that do not pertain to the resident period, you must show them as additions. Your standard deduction or itemized deductions and exemptions must be prorated according to the Maryland income factor. Be sure to enter the dates of residence in Part III and attach a photocopy of the income tax return filed with the other state or states of residence. If you are changing your status from a nonresident to a resident, you **must** use Form 502X and follow the instructions as written.

To itemize deductions, complete Lines 1 through 10.

Prorate the itemized deductions using the following formula:

FORMULA TO PRORATE ITEMIZED DEDUCTIONS				
TOTAL MARYLAND DEDUCTIONS	X	MARYLAND INCOME FACTOR	=	PRORATED ITEMIZED DEDUCTIONS

Enter the prorated amount on Line 11 (column c) of Part II, Line 6 (column c) of Part I, and check the ITEMIZED DEDUCTION METHOD box. Another method of allocating itemized deductions may be allowed. Send your written request along with your completed Maryland return, a copy of your federal return including federal Schedule A, and a copy of the other state's return. If the other state does not have an income tax, submit a schedule showing the allocation of income and itemized deductions among the states. The Maryland return must be completed in accordance with the alternative method requested. This request should be sent to the Revenue Administration Division, Taxpayer Accounting Section (Special Allocations), P.O. Box 1829, Annapolis, MD 21404-1829.

If you are not itemizing deductions, you must use the standard deduction. The standard deduction must be prorated using the Maryland income factor. Use the standard deduction corresponding to your filing status. Prorate the standard deduction using the following formula:

FORMULA TO PRORATE THE STANDARD DEDUCTION				
STANDARD DEDUCTION	X	MARYLAND INCOME FACTOR	=	PRORATED STANDARD DEDUCTIONS

Enter the prorated amount on Line 6 (column c) of Part I, and check the STANDARD DEDUCTION METHOD box.

Maryland Income Factor

You must adjust your standard or itemized deductions and exemptions based on the percentage of your income subject to Maryland tax. Divide your Maryland adjusted gross income (Line 5) by your federal adjusted gross income (Line 1) to figure the percentage of Maryland income to total income. Use amended amounts if either of these lines were changed. The factor cannot exceed 1 (100%) and cannot be less than zero (0%). If Line 5 is 0 or less, the factor is 0. If Line 5 is greater than 0 and Line 1 is 0 or less, the factor is 1.

MARYLAND INCOME FACTOR WORKSHEET (13A)

- Enter amount from Line 5 Column C of Form 502X 1. _____
- Enter amount from Line 1 Column C of Form 502X 2. _____
- Divide Line 1 above by Line 2. Carry this amount to six decimal places. The factor cannot exceed 1 (100%) and cannot be less than zero (0%). If Line 1 is 0 or less, the factor is 0. If Line 1 is greater than 0 and Line 2 is 0 or less, the factor is 1. 3. _____

14 NONRESIDENTS.

Generally, nonresident taxpayers will use Form 505X and Form 505NR to amend their return; however, nonresidents who wish to amend Form 515, must use Form 502X and a revised Form 505NR.

In addition, if you are changing from nonresident to resident status, you must use Form 502X and see Instruction 13.

16 INCOME TAX ASSISTANCE.

If you need more information, visit **marylandcomptroller.gov**. You may also call 1-800-638-2937 or from Central Maryland 410-260-7980.

15 NET OPERATING LOSS (NOL).

To claim a deduction for a federal NOL on the Maryland return, you must first calculate the NOL for federal purposes. A deduction will be allowed on the Maryland return for the amount of the loss actually used on the federal return. The amount of loss used for federal purposes is generally equal to the federal taxable income (before loss is used) or the federal modified taxable income as calculated for the year of carryback or carryforward.

An addition or subtraction modification may be required in a carryback or carryforward year when the federal NOL, or the year to which the NOL is carried, includes certain items included in certain provisions of the Internal Revenue Code from which the State of Maryland has decoupled, including items included in certain special depreciation allowances and 2-year carryback provisions (farming loss only).

An NOL generated when an individual or a business entity is not subject to Maryland income tax law, in a tax year beginning on or after October 22, 2007, cannot be used as a deduction to offset Maryland income. For acquisitions or liquidations occurring on or after October 22, 2007, the acquiring business entity which is subject to Maryland income tax law cannot use the acquired or liquidated business entity's NOL as a deduction to offset Maryland income, if the acquired or liquidated business entity was not subject to Maryland income tax law when its NOL was generated. An NOL being carried forward from tax years beginning before October 22, 2007 can be used until exhausted.

An addition to income may be required in a carryback or carryforward year if the total Maryland additions to income exceeds the total Maryland subtractions from income **in the loss year**. The required addition to income represents a recapture of the excess additions over subtractions. The addition to income required is generally equal to the lesser of the NOL deduction in the carryback year or the net addition modification (NAM) in the loss year unless the loss year includes a decoupling modification. For more information regarding NAM, refer to Administrative Release 18.

If you elect to forego a carryback for the loss year, a copy of the federal election for the loss year must be attached with the Maryland amended return.

You must attach copies of amended federal Form 1045 or 1040X, whichever was used for federal purposes, and a copy of the federal income tax return for the year of the loss. Also include Schedules A and B of Form 1045 or the equivalent worksheets used to develop the federal NOL and show the amounts used on the federal return in the carryback or carryforward years. Check the appropriate CARRY BACK or CARRY FORWARD box on page 1 of Form 502X.