MARYLAND FORM 502

RESIDENT INCOME TAX RETURN

225020099

2022

$

OR FISCAL YEAR BEGINNING _____ 2022, 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 **www.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, 2022 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 widow(er) 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 2022 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 the Maryland Health Benefit Exchange 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 $10,300 . . ▶ ☐

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. 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

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 (Subtract line 26 from line 21.) 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. 2022 estimated tax payments, amount applied from 2021 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. _____ . ___

47. **Amount of overpayment TO BE APPLIED TO 2023 ESTIMATED TAX**. . . . . ▶ 47. _____ . ___

REFUND

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

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

AMOUNT DUE

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. **For Splitting 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 check or money order to Form PV. Make checks payable to Comptroller of Maryland. Do not attach Form PV or check/money order to Form 502. Place Form PV with attached check/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.