

**2009 ERROR REJECTION CODES
FORM 502**

MD Error Codes	Error Description	Field Size/ Type
0001	DCN is invalid; positions 3-8 must equal EFIN of originator; required field	14 N
0004	RSN is invalid; positions 1-5 must equal ETIN of transmitter; required field	16 N
0007	Form Record ID is invalid; must equal "502" and be in generic record only; required field	3 N
0010	State Operations is invalid; must be blank, reserved for future use	6 A
0013	Original Form Type is invalid; must equal "MD502"; required field	5 AN
0016	Fiscal Year Beginning Date is invalid; zeroes or present; must be present and be in YYYYMMDD format if fiscal year return, zeroes otherwise	8 N
0019	Fiscal Year Ending Date is invalid; zeroes or present; must be present and be in YYYYMMDD format if fiscal year return, zeroes otherwise	8 N
0022	Primary First Name is invalid; must equal at least one alpha character; the only characters allowed are alpha, space, and hyphen; required field	16 AN
0025	Primary Middle Initial is invalid; blank or present; if present must equal upper case alpha character	1 A
0028	Primary Last Name/Primary Suffix is invalid; must be at least one character; the only characters allowed are alpha, space, and hyphen; required field	35 AN
0031	Primary SSN is invalid; must equal all numeric characters and cannot equal 000000000 or 999999999; required field	9 N
0034	Primary Date of Death is invalid; zeroes or present; must be present and be in YYYYMMDD format if primary or both taxpayers deceased (decendent return indicator = "P" or "B")	8 N
0037	Secondary First Name is invalid; blank or present; must be present when a joint filing status is claimed (FS = 2) and must be at least one alpha character; the only characters allowed are alpha, space and hyphen	16 AN
0040	Secondary Middle Initial is invalid; blank or present; if present must equal upper case alpha character	1 A
0043	Secondary Last Name/Secondary Suffix is invalid; blank or present; must be present when a joint filing status is claimed (FS = 2) and must be at least one character; the only characters allowed are alpha, space and hyphen	35 AN

**2009 ERROR REJECTION CODES
FORM 502**

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0046	Secondary Soc Sec NBR is invalid; zeroes or present; must be present when a joint filing status or married filing separately or head of household status claimed (FS = 2 or 3 or 4 when applicable); if present must equal all numeric characters and cannot equal 000000000 or 999999999	9 N
0049	Secondary Date of Death is invalid; zeroes or present; must be present and be in YYYYMMDD format if secondary or both taxpayers deceased (decedent return indicator = "S" or "B")	8 N
0052	Decedent Return indicator is invalid; blank or present; must be present and equal "P" if primary taxpayer deceased, "S" if secondary taxpayer deceased, or "B" if both deceased	1 A
0055	Name of Administrator or in Care of Addressee for Deceased Return is invalid; blank or present; the only characters allowed are alpha, space and hyphen	30 AN
0058	If Domestic Address, Street Address is invalid; cannot use ".", "*", and "#"; see Attachment 1 (2009 MD E-File Handbook) for standard address abbreviation; required field for domestic address If Foreign Address, Foreign Street Address is invalid; cannot use ".", "*", and "#"; see Attachment 1 (2009 MD E-File Handbook) for standard address abbreviation; required field for foreign address	35 AN
0061	If Domestic Address, Street Address continuation is invalid; blank or present; cannot use ".", "*", and "#", see Attachment #1 (2009 MD E-File Handbook) for standard address abbreviation; If Foreign Address, Foreign City is invalid; must be present for foreign address	35 AN
0064	If Domestic Address, City/Town is invalid; required field If Foreign Address, Foreign Country is invalid; must be present for foreign address	22 A
0067	State is invalid, see Attachment 2 (2009 MD E-File Handbook) for standard state abbreviations; required field if USA address	2 A
0070	Zip Code 5 is invalid, must equal all numeric characters; required field is USA address	5 N
0073	Zip Code 4 is invalid; must equal zeroes or greater	4 N
0076	County is invalid, see Attachment 3 (2009 E-File Handbook) for valid MD county abbreviations; required field	2 A
0079	Incorporated Area is invalid; see Attachment 4 (2009 E-File Handbook) for valid incorporated towns, cities and special taxing areas; required for special taxing areas only	24 A

**2009 ERROR REJECTION CODES
FORM 502**

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*0080	ITIN/SSN Mismatch Indicator is invalid; must equal "M" = Mismatch or blank	1 A
0081	Imperfect Return Indicator is invalid; must equal "E" =Exception Processing or blank	1 A
*0082	IAT Return Indicator is invalid; must equal "X" when IAT transaction or blank	1A
0083	Foreign Address Indicator is invalid; must be Y=Yes or N=No, required field	1 A
0084	Taxpayer's Home Phone Number is invalid; requested but not required	12 AN
0085	Filing Status is invalid, must equal 1,2,3,4,5, or 6; required field; if FS = 2, spouse SSN, secondary first name and last name are required fields; if FS = 3 spouse SSN is required field	1 N
0086	Taxpayer's Work Phone Number is invalid; requested but not required	12 AN
0088	Part-Year/Military Indicator 1 is invalid, must equal "P" – for Part-Year MD resident, "N" for No residence change, "M" – for military with non-MD military income, or "D"- for joint return with different taxability statuses or if FS=3 or 4 (when applicable)	1 A
0089	Part-Year/Military Indicator 2 is invalid; must equal "N", "P", "M", "D", or blank	1 A
0090	Part-Year/Military Indicator 3 is invalid; must equal "N", "P", "M", "D" or blank	1 A
0091	Maryland Part-Year Resident From Date is invalid; zeroes or present; must be present and be in YYYYMMDD format if residence change = "P"	8 N
0094	Maryland Part-Year Resident To Date is invalid; zeroes or present; must be present and be in YYYYMMDD format if residence change = "P"	8 N
0097	Other State of Residence is invalid; blank or present; must be present if Residence Change="P", see Attachment 2 (2009 MD E-File Handbook) for valid state abbreviations codes; use "FC" for Foreign Country	2 A
0100	Exemption Self (A) is invalid; blank or "X"; must equal "X" if FS = 1, 2,3,4, or 5; must equal blank if FS = 6; required field	1 A
0103	Exemption Spouse (A) is invalid, blank or "X"; must equal "X" if FS = 2 or if FS=3 or 4 when applicable	1 A
0106	Exemption Total (A) is invalid; must equal 0,1,or 2; must equal total of primary and spouse exemptions; required field	1 N

**2009 ERROR REJECTION CODES
FORM 502**

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0109	Exemption Total (A) amount is invalid; must equal \$3,200, \$2,400, \$1,800, or \$600 x exemption total (A); limited to \$6,400	6 NS
0112	Self 65 or Over (B) is invalid; blank or "X"; must equal "X" if primary taxpayer is 65 or over	1 A
0115	Self Blind (B) is invalid; blank or "X"; must equal "X" if primary taxpayer is blind	1 A
0118	Spouse 65 or Over (B) is invalid; blank or "X"; must equal "X" if FS=2 and spouse is 65 or over; must equal "X" if FS=3 or 4 when applicable and spouse is 65 or over	1 A
0121	Spouse Blind (B) is invalid; blank or "X"; must equal "X" if FS=2 and spouse is blind; Must equal "X" if FS=3 or 4 when applicable and spouse is blind	1 A
0124	Exemption Total (B) is invalid; must equal 0,1,2,3, or 4; must equal total of self 65 or over, self blind, spouse 65 or over, and spouse blind exemptions	1 N
0127	Exemption Total (B) amount is invalid; must equal \$1000 x exemption total (B); limited to \$4,000	6 NS
0130	First Name of Dependent #1 is invalid; blank or present; must be present if exempts Total (C) > 0, must equal First Name of Dependent #1 only	10 A
0131	Last Name of Dependent #1 is invalid; blank or present; must be present if First Name of Dependent #1 is present and equal Last Name of Dependent #1 only	15 A
0133	SSN of Dependent #1 is invalid; must be present when First Name of Dependent #1 is present and must equal all numeric characters, cannot equal 000000000 or 999999999	9 N
0136	First Name of Dependent #2 is invalid; blank or present, if present must equal First Name of Dependent #2 Only	10 A
0137	Last Name of Dependent #2 is invalid; blank or present; must be present if First Name of Dependent #2 is present and equal Last Name of Dependent #2 only	15 A
0139	SSN of Dependent #2 is invalid; must be present when First Name of Dependent #2 is present and must equal all numeric characters, cannot equal 000000000 or 999999999	9 N
0142	First Name of Dependent #3 is invalid; blank or present; if present, must equal First Name of Dependent #3 only	10 A
0143	Last Name of Dependent #3 is invalid; blank or present; must be present if First Name of Dependent #3 is present and equal Last Name of Dependent #3 only	15 A

**2009 ERROR REJECTION CODES
FORM 502**

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0145	SSN of Dependent #3 is invalid; must be present when First Name of Dependent #3 is present and must equal all numeric characters, cannot equal 000000000 or 999999999	9 N
0148	First Name of Dependent #4 is invalid; blank or present; if present, must equal First Name of Dependent #4 only	10 A
0149	Last Name of Dependent #4 is invalid; blank or present; must be present if First Name of Dependent #4 is present and equal Last Name of Dependent #4 only	15 A
0151	SSN of Dependent #4 is invalid; must be present when First Name of Dependent #4 is present and must equal all numeric characters, cannot equal 000000000 or 999999999	9 N
0154	First Name of Dependent #5 is invalid; blank or present; if present, must equal First Name of Dependent #5 only	10 A
0155	Last Name of Dependent #5 is invalid; blank or present; must be present if First Name of Dependent #5 is present and equal Last Name of Dependent #5 only	15 A
0157	SSN of Dependent #5 is invalid; must be present when First Name of Dependent #5 is present and must equal all numeric characters, cannot equal 000000000 or 999999999	9 N
0160	Exemption Total (C) is invalid; zero or positive; must be equal to sum of Number of Regular Dependents and Number of Dependents over 65; must be positive if any Dependents are listed	2 N
0163	Exemption Total (C) Amount is invalid; zero or positive; must equal \$3,200, \$2,400, \$1,800, or \$600 x Exemption Total (C)	6 NS
0166	Number of Dependents Regular is invalid; zero or positive; must be equal to number of Regular Dependents	2 N
0169	Number of Dependent 65 or Over is invalid; zero or positive; must be equal to number of Dependents 65 or Over 65; must be less or equal to Number of Regular Dependents	2 N
0208	Total Number of Exemptions (D) is invalid; must equal sum of exemptions totals (A) through (C)	2 N
0211	Total Exemption (D) Amount is invalid; must equal sum of exemption amount totals (A) through (C)	6 NS
0214	Federal AGI (L1) is invalid; must equal amount of federal adjusted gross income	10 NS
0217	Wages, Salaries and/or Tips (L1a) is invalid; positive or zero	10 NS

**2009 ERROR REJECTION CODES
FORM 502**

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0220	ADDN-Interest (L2) field is invalid; positive or zero	8 NS
0223	ADDN-State Retirement Pickup (L3) is invalid; must equal total amount of state pickup shown in Box 14 of all W-2 forms	8 NS
0226	ADDN-Lump Sum Distribution (L4) is invalid; positive or zero	8 NS
0229	ADDN Box A (L5) is invalid; must equal Ab – ZZ (Upper Case only) if L5 > zero, blank otherwise; for list of valid addition codes see 2009 MD Tax Forms Booklet.	2 A
0232	ADDN Box B (L5) is invalid; must equal Ab – ZZ (Upper Case only) and can be used only if ADDN Box A has a code, blank otherwise; for list of valid addition codes see 2009 MD Tax Forms Booklet.	2 A
0235	ADDN Box C (L5) is invalid; must equal Ab – ZZ (Upper Case only) and can be used only if ADDN Box B has a code, blank otherwise; for list of valid addition codes see 2009 MD Tax Forms Booklet.	2 A
0238	ADDN Box D (L5) is invalid; must equal Ab – ZZ (Upper Case only) and can be used only if ADDN Box C has a code, blank otherwise; for list of valid addition codes see 2009 MD Tax Forms Booklet.	2 A
0241	ADDN-Other (L5) is invalid; positive or zero; positive if Box A additions coded	8 NS
0244	ADDN-TOTAL (L6) is invalid; positive or zero; must equal total of Line 2 through Line 5	10 NS
0247	Total Income (L7) is invalid; positive or negative; must equal total of Line 1 and Line 6	10 NS
0250	SUBT-State Refund (L8) is invalid; positive or zero	8 NS
0253	SUBT-Child Care Expenses (L9) is invalid; positive or zero; can't exceed \$6,000	8 NS
0256	SUBT-US Interest /Dividends (L10) is invalid; positive or zero	8 NS
+0259	SUBT-Pen Exclusion (L11) is invalid; positive or zero; can't exceed \$24,500 for each taxpayer	8 NS
0262	SUBT- Social Security/RR Benefits (L12) is invalid; positive or zero	8 NS
0265	SUBT-Nonresident income (L13) is invalid; positive, zero, or negative	9 NS

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FORM 502**

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0268	SUBT Box A (L14) is invalid; must equal Ab – ZZ (Upper Case only) and can be used only if L14 > 0, blank otherwise; for list of valid subtraction codes see 2009 MD Tax Forms Booklet; if subtraction code = “R”, Form 1099-R from the state retirement or pension system must be present	2 A
0271	SUBT Box B (L14) is invalid; must equal Ab - ZZ (Upper Case only) and can be used only if SUBT Box A contains code, blank otherwise; for list of valid subtraction codes see 2009 MD Tax Forms Booklet; if subtraction code = “R”, Form 1099-R from the state retirement or pension system must be present	2 A
0274	SUBT Box C (L14) is invalid; must equal Ab-ZZ (Upper Case only) and can be used only if SUBT Box B contains code, blank otherwise; for list of valid subtraction codes see 2009 MD Tax Forms Booklet; if subtraction code = “R”, Form 1099-R from the state retirement or pension system must be present	2 A
0277	SUBT Box D (L14) is invalid; must equal Ab-ZZ (Upper Case only) and can be used only if Box C contains code, blank otherwise; for list of valid subtraction codes see 2009 MD Tax Forms Booklet; if subtraction code = “R”, Form 1099-R from the state retirement or pension system must be present	2 A
0280	SUBT-Other (L14) is invalid; positive or zero; must be present and positive if Box A subtraction coded, blank otherwise	8 NS
0283	SUBT-Subtotal (L15) is invalid; positive, zero or negative; must equal total of Line 8 through Line 14	9 NS
0286	SUBT-Two Income Subtraction (L16) is invalid; positive or zero; limited to \$1200 if FS = 2	8 NS
0289	SUBT-Total (L17) is invalid; positive, zero or negative; must equal total of Line 15 and Line 16	10 NS
0292	TOTAL MARYLAND AGI (L18) is invalid; positive, zero or negative; must equal Line 7 minus Line 17	10 NS
0295	Deduction Method is invalid; must equal “I” for itemized, “S” for standard, “N” for nontaxable deduction, see Attachment 6 (2009 E-File Handbook) for additional information on deduction method “N”; required field	1 A
0298	DED-Total Federal Schedule A (Line 19a) is invalid; if Method = “I”, must equal total amount from federal schedule A	10 NS
0301	DED-State/Loc Tax Schedule A (Line 19b) is invalid; if Method = “I”, must equal amount from Line 5 on federal schedule A	10 NS

**2009 ERROR REJECTION CODES
FORM 502**

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0304	DED-Net Maryland Amount (Line 19c) is invalid; if Method = "I", must equal Line 19a minus Line 19b	10 NS
0307	Deduction Amount (Line 19) is invalid; if method = "I", must equal to Line 19c; if method = "S", must equal to standard deduction amount; if Resident Change = "P" deduction must be prorated, see attachment 9 (2009 MD E-File Handbook)	10 NS
0310	Net Income (L20) is invalid; must equal Line 18 minus Line 19	10 NS
0313	Exemption Amount (L21) is invalid; must equal to exempt (E) amount; if Resident Change = "P", exemption amount must be prorated, see attachment 9 (2009 MD E-File Handbook)	6 NS
0316	Taxable Net Income (L22) is invalid; positive or zero; must equal Line 20 minus Line 21, if negative, must be changed to zero	10 NS
0319	Taxable Net Income (L23) is invalid; must equal to Line 22	10 NS
0322	Maryland Tax (L24) is invalid; positive or zero; must equal MD TAX from Table for Amount on Line 22 or as computed in worksheet	10 NS
0325	Earned Income Credit (L25) is invalid; positive or zero; see Instruction 18 (2009 MD Tax Forms Booklet)	8 NS
0328	Poverty Level Credit (L26) is invalid; positive or zero; see Instruction 18 (2009 MD Tax Forms Booklet)	8 NS
0331	Non-Refundable Tax Credit (L27) is invalid; positive or zero; must equal total credits from Form 502CR, Part G, Line 8	8 NS
0334	Business Tax Credits (L28) is invalid; positive or zero; must equal to total credits from Form 500CR, Part T, Line 26	8 NS
0337	Total Credits (L29) is invalid; positive or zero; must equal total of Line 25 through Line 28	8 NS
0340	Maryland Tax after Credits (L30) is invalid; positive; must equal Line 24 minus Line 29, if negative, must be changed to zero	10 NS
0343	Local Tax (L31) is invalid; positive or zero; see Instruction 19 (2009 MD Tax Forms Booklet)	10 NS
0346	Local Earned Income Credit (L32) is invalid; positive or zero; see Instruction 19 (Tax Forms Booklet)	8 NS

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FORM 502**

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0349	Local Poverty Level Credit (L33) is invalid; positive or zero; see Instruction 19 (Tax Forms Booklet)	8 NS
0352	Total Local Credits (L34) is invalid; positive or zero; must equal total of Line 32 and Line 33	8 NS
0355	Local Tax After Credits (L35) is invalid; positive or zero; must equal Line 31 minus Line 34; if negative, must be changed to zero	10 NS
0358	Total MD + Local Tax (L36) is invalid; positive or zero; must equal total of Line 30 and Line 35	10 NS
0361	Chesapeake Bay Fund Amt (L37) is invalid; positive or zero; see Instruction 20 (2009 MD Tax Forms Booklet)	8 NS
0364	Fair Campaign Fund Amt (L38) is invalid; positive or zero; see Instruction 20 (2009 MD Tax Forms Booklet)	8 NS
0367	Contribution to MD Cancer Fund (L39) is invalid; positive or zero; see instruction 20 (2009 MD Tax Forms Booklet)	8 NS
0370	MD+Local Tax+Contributions (L40) is invalid; positive or zero; must equal total of Line 36 through Line 39	10 NS
0373	MD Tax Withheld (L41) is invalid; positive or zero; must equal total MD tax withheld from all W2s, W2Gs, 1099Rs, and 1099Gs	8 NS
+0376	Maryland Estimated Taxes Paid (L42) is invalid; positive or zero; must equal estimated tax amounts paid for tax year 2009	8 NS
0379	Refundable EIC (L43) is invalid; must equal refundable earned credit, see Instruction 21 (2009 MD Tax Forms Booklet); Lines 25 through Line 32 are required	8 NS
0382	Refundable Tax Credits (L44) is invalid; must equal total credits from form 502CR, Part H, Line 6; Form 502CR must be attached	8 NS
0385	Total Payments/Credits (L45) is invalid; positive; must equal total of Line 41 through Line 44	8 NS
0388	Balance Due (L46) is invalid; positive or zero; must equal Line 40 minus Line 45; if negative, must be changed to zero and its positive amount must be put on Line 47	8 NS
0391	Overpayment (L47) is invalid; must be equal Line 45 minus Line 40, positive only; if negative, must be changed to zero and its positive amount must be put on Line 46	8 NS

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0394	Amount Overpayment to Credit Next Year (L48) is invalid; positive or zero	8 NS
0397	Amount to be Refunded (L49) is invalid; must be positive; must equal Line 47 minus Line 48 minus Line 50	8 NS
0400	Interest from 502UP (L50) is invalid; must be positive; must equal to Line 18 of form 502UP, Form 502UP is required	8 NS
0403	Interest for Late Filing (L50) is invalid; positive or zero	8 NS
0406	Total Interest (L50) is invalid; positive or zero; must equal to 502UP interest plus late interest	8 NS
0409	Total Amount Due (L51) is invalid; positive or zero; if positive must equal balance due plus total interest	8 NS
0412	Checking Account Indicator (L52a) is invalid; blank or "X"; must equal "X" if RTN (routing transit number) > 0 and DAN (deposit account number) is present and checking account is selected; both checking and savings cannot equal "X"	1 A
0415	Saving Account Indicator (L52a) is invalid; blank or "X"; must equal "X" if RTN (routing transit number) > 0 and DAN (deposit account number) is present and savings account is selected; both checking and savings cannot equal "X"	1 A
0418	Routing Transit Number (RTN) (L52b) is invalid; must be valid RTN on the FOMF bank file or blank	9 N
0421	Deposit Account NBR (DAN) (L52c) is invalid; must be valid account number, left-justified with trailing blanks, contains numeric, alphas, hyphens or blank	17 AN
0424	Requested Payment Date for Direct Debit is invalid; blank or present; if present, must be in YYYYMMDD format; if tax return was not filed timely, payment date cannot be a future date	8 N
0425	Direct Debit Amount is invalid; if Direct Debit return, Direct Debit Amt must be all numeric characters > 0 and <= amount on Line 51 and all ACH/payment date must be present	8 N
0427	Primary Taxpayer MD PIN is invalid; blank or present; if present, must equal federal PIN or "KEEPEL101" for online filing	9 AN
0430	Secondary Taxpayer MD Pin is invalid; blank or present; if present, must equal federal PIN or "KEEPEL101" for online filing	9 AN
0433	Taxpayer E-mail Address is invalid; must be one of taxpayers e-mail address or blank	45 AN

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0436	Preparer's Name is invalid; if prepared by taxpayer, must equal "TAXPAYER"; required field	35 AN
0439	Preparer's Address, City or State is invalid; required field; if prepared by taxpayer, preparer's address must equal "SAME", city and state must be blank	52 AN
0440	Preparer Phone Number is invalid; blank or present; required when prepared by preparer	12 AN
0442	Date Prepared is invalid; must be valid date in YYYYMMDD format, required field	8 N
0445	Code Number 1 is invalid; must equal 0, 221, 247, 300, 301, 302, 321, or 912. If 301, form 502UP must be submitted	3 N
0448	Code Number 2 is invalid; must equal 0, 221, 247, 300, 301, 302, 321, or 912. If 301, form 502UP must be submitted	3 N
0451	Code Number 3 is invalid; must equal 0, 221, 247, 300, 301, 302, 321, or 912. If 301, form 502UP must be submitted	3 N
0454	Injured Spouse Indicator is invalid; blank or present; must equal 200 if referencing claiming injured spouse status; form 502INJ must be submitted	3 N
0457	Taxpayer Authorization Box is invalid; "Y", "N" or blank; "Y" for Yes, "N" or blank for No	1 A
0460	Transmission Type is invalid; "R" or "O"; "R" - for regular Electronic filing, "O" - for online filing; required field	1 A
0466	Software Developer ID is invalid; has not been approved for the MD E-file program; required field	5 N
0469	Prep SSN/TIN is invalid; if present must be 9N or PNNNNNNNN or SNNNNNNNN	9 AN
0475	Non-MD Military Income is invalid; if present must be numeric	8 NS
0490	First Name of Dependent #6 is invalid; blank or present; if present, must equal First Name of Dependent #6 only	10 A
0491	SSN of Dependent #6 is invalid; must be present when First Name of Dependent #6 is present and must equal all numeric characters, cannot equal 000000000 or 999999999	9 N
0492	First Name of Dependent #7 is invalid; blank or present; if present, must equal First Name of Dependent #7 only	10 A

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0493	SSN of Dependent #7 is invalid; must be present when First Name of Dependent #7 is present and must equal all numeric characters, cannot equal 000000000 or 999999999	9 N
0494	First Name of Dependent #8 is invalid; blank or present; if present, must equal First Name of Dependent #8 only	10 A
0495	SSN of Dependent #8 is invalid; must be present when First Name of Dependent #8 is present and must equal all numeric characters, cannot equal 000000000 or 999999999	9 N
0496	First Name of Dependent #9 is invalid; blank or present; if present, must equal First Name of Dependent #9 only; If more than 9 Dependents, use Addendum for Dependents #10, #11, etc using following format: First Name, Last Name, Relationship, Dependent Regular (X), 65 or Over (X or blank) , SSN	10 A
0497	SSN of Dependent #9 is invalid; must be present when First Name of Dependent #9 is present and must equal all numeric characters, cannot equal 000000000 or 999999999	9 N
0506	Relationship of Dependent #1 is invalid; blank or present; must be present when First Name of Dependent #1 is present; see Attachment #5 of TY2009 E-File Handbook for valid abbreviations	2 A
0507	Dependent #1 Regular is invalid; blank or present; must be present and equal "X" when First Name of Dependent #1 is present	1 A
0508	Dependent #1 65 or Over 65 is invalid; blank or present; must be present and equal "X" when Dependent #1 is 65 or Over 65	1 A
0509	Relationship of Dependent #2 is invalid; blank or present; must be present when First Name of Dependent #2 is present; see Attachment #5 of TY2009 E-File Handbook for valid abbreviations	2 A
0510	Dependent #2 Regular is invalid; blank or present; must be present and equal "X" when First Name of Dependent #2 is present	1 A
0511	Dependent #2 65 or Over 65 is invalid; blank or present; must be present and equal "X" when Dependent #2 is 65 or Over 65	1 A
0512	Relationship of Dependent #3 is invalid; blank or present; must be present when First Name of Dependent #3 is present; see Attachment #5 of TY2009 E-File Handbook for valid abbreviations	2 A
0513	Dependent #3 Regular is invalid; blank or present; must be present and equal "X" when First Name of Dependent #3 is present	1 A

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0514	Dependent #3 65 or Over 65 is invalid; blank or present; must be present and equal "X" when Dependent #3 is 65 or Over 65	1 A
0515	Relationship of Dependent #4 is invalid; blank or present; must be present when First Name of Dependent #4 is present; see Attachment #5 of TY2009 E-File Handbook for valid abbreviations	2 A
0516	Dependent #4 Regular is invalid; blank or present; must be present and equal "X" when First Name of Dependent #4 is present	1 A
0517	Dependent #4 65 or Over 65 is invalid; blank or present; must be present and equal "X" when Dependent #4 is 65 or Over 65	1 A
0518	Relationship of Dependent #5 is invalid; blank or present; must be present when First Name of Dependent #5 is present; see Attachment #5 of TY2009 E-File Handbook for valid abbreviations	2 A
0519	Dependent #5 Regular is invalid; blank or present; must be present and equal "X" when First Name of Dependent #5 is present	1 A
0520	Dependent #5 65 or Over 65 is invalid; blank or present; must be present and equal "X" when Dependent #5 is 65 or Over 65	1 A
0521	Relationship of Dependent #6 is invalid; blank or present; must be present when First Name of Dependent #6 is present; see Attachment #5 of TY2009 E-File Handbook for valid abbreviations	2 A
0522	Dependent #6 Regular is invalid; blank or present; must be present and equal "X" when First Name of Dependent #6 is present	1 A
0523	Dependent #6 65 or Over 65 is invalid; blank or present; must be present and equal "X" when Dependent #6 is 65 or Over 65	1 A
0524	Relationship of Dependent #7 is invalid; blank or present; must be present when First Name of Dependent #7 is present; see Attachment #5 of TY2009 E-File Handbook for valid abbreviations	2 A
0525	Dependent #7 Regular is invalid; blank or present; must be present and equal "X" when First Name of Dependent #7 is present	1 A
0526	Dependent #7 65 or Over 65 is invalid; blank or present; must be present and equal "X" when Dependent #7 is 65 or Over 65	1 A

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MD Error Codes	Error Description	Field Size/ Type
0527	Relationship of Dependent #8 is invalid; blank or present; must be present when First Name of Dependent #8 is present; see Attachment #5 of TY2009 E-File Handbook for valid abbreviations	2 A
0528	Dependent #8 Regular is invalid; blank or present; must be present and equal "X" when First Name of Dependent #8 is present	1 A
0529	Dependent #8 65 or Over 65 is invalid; blank or present; must be present and equal "X" when Dependent #8 is 65 or Over 65	1 A
0530	Relationship of Dependent #9 is invalid; blank or present; must be present when First Name of Dependent #9 is present; see Attachment #5 of TY2009 E-File Handbook for valid abbreviations	2 A
0531	Dependent #9 Regular is invalid; blank or present; must be present and equal "X" when First Name of Dependent #9 is present	1 A
0532	Dependent #9 65 or Over 65 is invalid; blank or present; must be present and equal "X" when Dependent #9 is 65 or Over 65	1 A
0545	Last Name of Dependent #6 is invalid; blank or present; must be present if First Name of Dependent #6 is present and equal Last Name of Dependent #6 only	15 A
0546	Last Name of Dependent #7 is invalid; blank or present; must be present if First Name of Dependent #7 is present and equal Last Name of Dependent #7 only	15 A
0547	Last Name of Dependent #8 is invalid; blank or present; must be present if First Name of Dependent #8 is present and equal Last Name of Dependent #8 only	15 A
0548	Last Name of Dependent #9 is invalid; blank or present; must be present if First Name of Dependent #9 is present and equal Last Name of Dependent #9 only	15 A
0549	Dependent #1 Child; 'X' or blank; must equal 'X' if Dependent #1 is a child	1 A
0550	Dependent #1 Child Has a Health Insurance; 'X' or blank; must equal 'X' if Dependent #1 is a child and has a health insurance	1 A
0551	Dependent #1 Child Does Not Have a Health Insurance; 'X' or blank; must equal 'X' if Dependent #1 is a child and does not has a health insurance	1 A
0552	Dependent #2 Child; 'X' or blank; must equal 'X' if Dependent #2 is a child	1 A
0553	Dependent #2 Child Has a Health Insurance; 'X' or blank; must equal 'X' if Dependent #2 is a child and has a health insurance	1 A

**2009 ERROR REJECTION CODES
FORM 502**

MD Error Codes	Error Description	Field Size/ Type
0554	Dependent #2 Child Does Not Have a Health Insurance; 'X' or blank; must equal 'X' if Dependent #2 is a child and does not has a health insurance	1 A
0555	Dependent #3 Child; 'X' or blank; must equal 'X' if Dependent #3 is a child	
0556	Dependent #3 Child Has a Health Insurance; 'X' or blank; must equal 'X' if Dependent #3 is a child and has a health insurance	
0557	Dependent #3 Child Does Not Have a Health Insurance; 'X' or blank; must equal 'X' if Dependent #3 is a child and does not has a health insurance	
0558	Dependent #4 Child; 'X' or blank; must equal 'X' if Dependent #4 is a child	
0559	Dependent #4 Child Has a Health Insurance; 'X' or blank; must equal 'X' if Dependent #4 is a child and has a health insurance	
0560	Dependent #4 Child Does Not Have a Health Insurance; 'X' or blank; must equal 'X' if Dependent #4 is a child and does not has a health insurance	
0561	Dependent #5 Child; 'X' or blank; must equal 'X' if Dependent #5 is a child	
0562	Dependent #5 Child Has a Health Insurance; 'X' or blank; must equal 'X' if Dependent #5 is a child and has a health insurance	
0563	Dependent #5 Child Does Not Have a Health Insurance; 'X' or blank; must equal 'X' if Dependent #5 is a child and does not has a health insurance	
0564	Dependent #6 Child; 'X' or blank; must equal 'X' if Dependent #6 is a child	
0565	Dependent #6 Child Has a Health Insurance; 'X' or blank; must equal 'X' if Dependent #6 is a child and has a health insurance	
0566	Dependent #6 Child Does Not Have a Health Insurance; 'X' or blank; must equal 'X' if Dependent #6 is a child and does not has a health insurance	
0567	Dependent #7 Child; 'X' or blank; must equal 'X' if Dependent #7 is a child	
0568	Dependent #7 Child Has a Health Insurance; 'X' or blank; must equal 'X' if Dependent #2 is a child and has a health insurance	
0569	Dependent #7 Child Does Not Have a Health Insurance; 'X' or blank; must equal 'X' if Dependent #7 is a child and does not has a health insurance	

**2009 ERROR REJECTION CODES
FORM 502**

MD Error Codes	Error Description	Field Size/ Type
0570	Dependent #8 Child; 'X' or blank; must equal 'X' if Dependent #8 is a child	
0571	Dependent #8 Child Has a Health Insurance; 'X' or blank; must equal 'X' if Dependent #8 is a child and has a health insurance	
0572	Dependent #8 Child Does Not Have a Health Insurance; 'X' or blank; must equal 'X' if Dependent #8 is a child and does not has a health insurance	
0573	Dependent #9 Child; 'X' or blank; must equal 'X' if Dependent #9 is a child	
0574	Dependent #9 Child Has a Health Insurance; 'X' or blank; must equal 'X' if Dependent #9 is a child and has a health insurance	
0575	Dependent #9 Child Does Not Have a Health Insurance; 'X' or blank; must equal 'X' if Dependent #9 is a child and does not has a health insurance	
0900	Duplicate return filed	
0925	EFIN suspended by MD	
0950	EFIN suspended by IRS	

**2009 MARYLAND ERROR REJECTION CODES
FORM 505**

MD Error Code	Error Description	Field Size/ Type
1001	DCN is invalid; positions 3-8 must equal EFIN of originator; required field	14 N
1004	RSN is invalid; positions 1-5 must equal ETIN of transmitter; required field	6 N
1007	Form Record ID is invalid; must equal "505" and be in generic record only; required filed	3 A
1010	State Operations is invalid; must be blank; reserved for future use	6 A
1013	Fiscal Year Beginning Date is invalid; zeroes or present; must be present and be in YYYYMMDD format if fiscal year return, zeroes otherwise	8 N
1016	Fiscal Year Ending Date is invalid; zeroes or present; must be present and be in YYYYMMDD format if fiscal year return, zeroes otherwise	8 N
1019	Primary First Name invalid; must equal at least one character; the only allowed characters are alpha, space, or hyphen; required field	16 AN
1022	Primary Middle Initial is invalid; blank or present; if present must equal upper case alpha character	1 A
1025	Primary Last Name/Primary Suffix is invalid; must be at least one character, the only allowed characters are alpha, space, or hyphen; required field	35 AN
1028	Primary Social Security Number is invalid; must be all numeric characters and cannot equal 000000000 or 999999999; required field	9 N
1031	Primary Date of Death is invalid; zeroes or present; must be present and in YYYYMMDD format if primary or both taxpayers deceased (decendent return indicator = "P" or "B")	8 N
1034	Secondary First Name is invalid; blank or present; must be present when a joint fling status is claimed (FS = 2); must be at least one position, the only allowed characters are alpha, space or hyphen	16 AN
1037	Secondary Middle Initial is invalid; blank or present; if present must equal upper case alpha character	1 A
1040	Secondary Last Name/Secondary Suffix is invalid; blank or present; must be present when a joint filing status is claimed (FS=2) and must be at least one character; the only allowed characters are alpha, space and hyphen	35 AN

**2009 MARYLAND ERROR REJECTION CODES
FORM 505**

MD Error Code	Error Description	Field Size/ Type
1043	Secondary Social Security Number is invalid; zeroes or present; must be present when a joint filing status or married filing separately or head of household status is claimed (FS = 2 or 3 or 4 when applicable); must be all numeric characters and cannot equal to 000000000 or 999999999	9 N
1046	Secondary Date of Death is invalid; zeroes or present; must be present and be in YYYYMMDD format if secondary taxpayer or both taxpayer deceased (decendent return indicator = "S" or "B")	8 N
1049	Decendent Return Indicator is invalid; blank or present; if present must equal "P" if primary taxpayer deceased, "S" if secondary taxpayer deceased, or "B" if both taxpayers deceased	1 A
1052	Decendent Return In Care of Name is invalid; blank or present; if present must equal name of administrator or in care of addressee for decendent return	30 AN
1055	If Domestic Address, Street Address is invalid; cannot use ".", "*", and "#"; see Attachment 1 (2009 MD E-File Handbook) for standard address abbreviation; required field for domestic address If Foreign Address, Foreign Street Address is invalid; cannot use ".", "*", and "#"; see Attachment 1 (2009 MD E-File Handbook) for standard address abbreviation; required field for foreign address	35 AN
1058	Street Address continuation is invalid; blank or present; cannot use ".", "*", and "#", see Attachment #1 (2009 MD E-File Handbook) for standard address abbreviation; If Foreign Address, Foreign City is invalid; must be present for foreign address	35 AN
1061	City/Town is invalid; required field If Foreign Address, foreign country is invalid; must be present for foreign address	22 A
1064	State is invalid; see Attachment 2 (MD 2009 E-File Handbook) for valid state abbreviations; required field if USA address	2 A
1067	Zip Code 5 is invalid; must be all numeric characters, required field if USA address	5 N
1070	Zip Code 4 is invalid, must be all numeric characters, zeroes or greater	4 N
1071	Foreign Address Indicator is invalid; must equal Y=Yes or N=No; required field	1 A
1072	Taxpayer Home Phone Number is invalid; must be all numeric characters	12 AN
1073	Filing status is invalid; must equal 1, 2,3,4,5, or 6; if FS = 2 or 3 or 4 when applicable, spouse SSN must be present; required field	1 N

**2009 MARYLAND ERROR REJECTION CODES
FORM 505**

MD Error Code	Error Description	Field Size/ Type
*1074	IAT Indicator; must equal "X" or blank only	
1076	Other State of Legal Residence is invalid; see Attachment 2 (MD 2009 E-File Handbook) for valid state abbreviations; use "FC" for Foreign Country; required field	2 A
1077	Taxpayer Work Phone Number is invalid; requested but not required	12 AN
1079	City/Town for PA residence is invalid; blank or present; must be present for Pennsylvania residents	24 A
1082	Resident for Entire Year is invalid; must equal Y=Yes or N=No; required field	1 A
1085	Taxpayer/Spouse Military Member is invalid; must equal Y=Yes or N=No or D (if FS=3 or 4 when applicable); required field	1 A
1086	Imperfect Return Indicator is invalid; must equal "E"- Exceptions Processing or Blank	1 A
1088	MD Return Filed for Prior Year is invalid; must equal Y=Yes or N=No; required field	1 A
1091	Prior Year Resident/Non-resident is invalid; blank or present; must be present if MD return was filed for the last year and equal R=Resident or N=Nonresident	1 A
1094	Resided in MD for Current Year is invalid; must equal Y=Yes or N=No; required field	1 A
1097	From Date is invalid; zeroes or present; must be present and in YYYYMMDD format if taxpayer resided in MD during the taxable year	8 N
1100	To Date is invalid; zeroes or present; must be present and in YYYYMMDD format if taxpayer resided in MD during the taxable year	8 N
1103	Exemption Self is invalid; blank or "X"; must equal "X" if FS=1,2,3,4,5; must equal blank if FS=6; required field	1 A
1106	Exemption Spouse is invalid; blank or "X"; must equal "X" if FS=2; must equal "X" if FS=3 or 4 when applicable	1 A
1109	Exemption Total (A) is invalid; must equal 0, 1, or 2; must equal total of exemption self and exemption spouse	1 N

**2009 MARYLAND ERROR REJECTION CODES
FORM 505**

MD Error Code	Error Description	Field Size/ Type
1112	Exemption Total (A) Amount is invalid; must equal \$3,200, \$2,400, \$1,800, or \$600 x Exemption total (A), limited to \$6400	6 NS
1115	Self 65 or over is invalid; blank or "X"; must equal "X" if self 65 or over	1 A
1118	Self Blind is invalid; blank or "X"; must equal "X" if self blind	1 A
1121	Spouse 65 or over is invalid; blank or "X"; must equal "X" if FS=2 and spouse is 65 or over; must equal "X" if FS=3 or 4 when applicable and spouse is 65 or over	1 A
1124	Spouse Blind is invalid; blank or "X"; must equal "X" if FS=2 and spouse is blind; must equal "X" if FS=3 or 4 when applicable and spouse is blind	1 A
1127	Exemption Total (B) is invalid; must equal 0,1,2,3 or 4; must equal sum of self 65 or over, self blind, spouse 65 or over, and spouse blind exemptions (B)	1 N
1130	Exemption Total (B) Amount is invalid; must equal \$1000 x exemption total (B); limited to \$4,000	6 NS
1133	First Name of Dependent #1 is invalid; blank or present; must be present when exempt total (C) > 0 and equal First Name of Dependent #1 only	10 A
1134	Last Name of Dependent #1 is invalid; blank or present; must be present when First Name of Dependent # 1 present and equal to Last Name of Dependent #1 only	15 A
1136	SSN of Dependent #1 is invalid; must be present when First Name of Dependent #1 is present and must equal all numeric characters and cannot equal 000000000 or 999999999	9 N
1139	First Name of Dependent #2 is invalid; blank or present; if present, must equal First Name of Dependent #2 only	10 A
1140	Last Name of Dependent #2 is invalid; blank or present; must be present when First Name of Dependent #2 present and equal to Last Name of Dependent #2 only	15 A
1142	SSN of Dependent #2 is invalid; must be present when First Name of Dependent #2 is present and must equal all numeric characters and cannot equal 000000000 or 999999999	9 N
1145	First Name of Dependent #3 is invalid; blank or present; if present must equal First Name of Dependent #3 only	10 A

**2009 MARYLAND ERROR REJECTION CODES
FORM 505**

MD Error Code	Error Description	Field Size/ Type
1146	Last Name of Dependent #3 is invalid; blank or present; must be present when First Name of Dependent #3 present and equal to Last Name of Dependent #3 only	15 A
1148	SSN of Dependent Child #3 is invalid; must be present when First Name of Child #3 is present and must equal all numeric characters and cannot equal 000000000 or 999999999	9 N
1151	First Name of Dependent Child #4 is invalid; blank or present; if present must equal first name of child #4 only	10 A
1152	Last Name of Dependent #4 is invalid; blank or present; must be present when First Name of Dependent #4 present and equal to Last Name of Dependent #4 only	15 A
1154	SSN of Dependent Child #4 is invalid; must be present when First Name of Child #4 is present and must equal all numeric characters and cannot equal 000000000 or 999999999	9 N
1157	First Name of Dependent #5 is invalid; blank or present; if present must equal first name of Dependent #5 only	10 A
1158	Last Name of Dependent #5 is invalid; blank or present; must be present when First Name of Dependent #5 present and equal to Last Name of Dependent #5 only	15 A
1160	SSN of Dependent #5 is invalid; must be present when First Name of Dependent #5 is present and must equal all numeric characters and cannot equal 000000000 or 999999999	9 N
1163	Exemption Total (C) invalid; positive or zero; must be positive if any Dependents are listed; must equal to total of Dependents Regular and Dependents 65 or Over	2 N
1166	Exemption Total C Amount is invalid; positive or zero; must equal \$3,200, \$2,400, \$1,800, or \$600 x exemption total (C)	6 NS
1169	Dependents Regular is invalid; positive or zero; must be positive if any dependents listed and equal to number of Regular Dependents	2 N
1172	Dependents 65 or Over is invalid; must be equal or less to Dependents Regular	2 N
1205	Exemption Total (D) is invalid; must equal total number of Exemptions (A,B, and C)	2 N
1208	Exemption Total (D) Amount is invalid; must equal total of Exemptions Amounts (A, B, and C)	6 NS

**2009 MARYLAND ERROR REJECTION CODES
FORM 505**

MD Error Code	Error Description	Field Size/ Type
1217	Wages, Salaries, Tips Col #1 (L1) is invalid; positive or zero; must equal to wages, salaries, tips from federal return	10 NS
1220	Taxable Interest Income Col #1 (L2) is invalid; positive or zero; must equal to taxable interest income from federal return	9 NS
1223	Dividend Income Col #1 (L3) is invalid; positive or zero; must equal dividend income from federal return	9 NS
1226	Taxable Refunds, Credits, Etc Col #1 (L4) is invalid; positive or zero; must equal taxable refunds, credits from federal return	9 NS
1229	Alimony Received Col #1 (L5) is invalid; positive or zero; must equal alimony received from federal return	9 NS
1232	Business Income or Loss Col #1 (L6) is invalid; positive, negative or zero; must equal business income or loss from federal return	9 NS
1235	Capital Gains or Loss Col #1 (L7) is invalid; positive, negative or zero; must equal capital gains or loss from federal return	9 NS
1238	Other Gains or Loss Col #1 (L8) is invalid; positive, negative or zero; must equal other gains or loss from federal return	9 NS
1241	Pensions, IRAs, Etc Col #1 (L9) is invalid; positive or zero; must equal pensions, IRAs, etc from federal return	9 NS
1244	Rents, Royalties, Partnerships, Etc Col #1 (L10) is invalid; positive, negative or zero; must equal rents, royalties, partnerships, etc from federal return	9 NS
1247	Farm Income or Loss Col #1 (L11) is invalid; positive, negative or zero; must equal farm income or loss from federal return	9 NS
1250	Unemployment Comp Col # (L12) is invalid; positive or zero; must equal unemployment compensation from federal return	9 NS
1253	Taxable SS/RR Benefits Col #1 (L13) is invalid; positive or zero; must equal taxable SS/RR benefits from federal return	9 NS
1256	Other Income Col #1 (L14) is invalid; positive, negative or zero; must equal other income from federal return	9 NS

**2009 MARYLAND ERROR REJECTION CODES
FORM 505**

MD Error Code	Error Description	Field Size/ Type
1259	Total income Col #1 (L15) is invalid; positive, negative or zero; must equal total of Line 1 through Line 14 Col #1	10 NS
1262	Total Federal Adjustments Col #1 (L16) is invalid; positive or zero; must equal adjustments to federal income from federal return	9 NS
1265	Federal Adjusted Gross Income Col #1 (L17) is invalid; positive, negative or zero; must equal Line 15 minus Line 16 Col #1	10 NS
1268	Wages, Salaries, Tips Col #2 (L1) is invalid; positive or zero; must equal wages salaries, tips from MD sources	10 NS
1271	Taxable Interest Income Col #2 (L2) is invalid; positive or zero; must equal taxable interest income from MD sources	9 NS
1274	Dividend Income Col #2 (L3) is invalid; positive or zero; must equal dividend income from MD sources	9 NS
1277	Alimony Received Col #2 (L5) is invalid; positive or zero; must equal alimony received from MD sources	9 NS
1280	Business Inc or Loss Col #2 (L6) is invalid; positive, negative or zero; must equal business income from MD sources	9 NS
1283	Capital Gains or Loss Col #2 (L7) is invalid; positive, negative or zero; must equal capital gains or loss from MD source	9 NS
1286	Other Gains or Losses Col #2 (L8) is invalid; positive, negative or zero; must equal other gains or loss from MD sources	9 NS
1289	Rents, Royalties, Partnerships, Etc Col #2 (L10) is invalid; positive, negative or zero; must equal rents, royalties, partnerships, etc from MD sources	9 NS
1292	Farm Income or Loss Col #2 (L11) is invalid; positive, negative or zero; must equal to farm income or loss from MD sources	9 NS
1295	Other Income (Lottery, Gambling Winnings) Col #2 (L14) is invalid; positive, negative or zero; must equal other income (lottery, gambling winnings) from MD sources	9 NS
1298	Total Income Col #2 (L15) is invalid; positive, negative, or zero; must equal total of Line 1 through Line 14, Col #2	10 NS

**2009 MARYLAND ERROR REJECTION CODES
FORM 505**

MD Error Code	Error Description	Field Size/ Type
1301	Total Federal Adjustments Col #2 (L16) is invalid; positive or zero; must equal adjustments to federal income from MD sources	9 NS
1304	Fed Adjusted Gross Income Col #2 (L17) is invalid; positive, negative or zero; must equal Line 15 minus Line 16 Col #2	10 NS
1307	Wages, Salaries, Tips Col #3 (L1) is invalid; positive or zero; must equal wages, salaries, tips from non-MD sources	10 NS
1310	Taxable Interest Income Col #3 (L2) is invalid; positive or zero; must equal taxable interest income from non-MD sources	9 NS
1313	Dividend Income Col #3 (L3) is invalid; positive or zero; must equal dividend income from non-MD sources	9 NS
1316	Taxable Refunds, Etc Col #3 (L4) is invalid; positive or zero; must equal taxable refunds, credits, etc from non-MD sources	9 NS
1319	Alimony Received Col #3 (L5) is invalid; positive or zero; must equal alimony received from non-MD sources	9 NS
1322	Business Inc or Loss Col #3 (L6) is invalid; positive, negative or zero; must equal business income or loss from non-MD sources	9 NS
1325	Capital Gains or Loss Col #3 (L7) is invalid; positive, negative or zero; must equal capital gains or loss from non-MD sources	9 NS
1328	Other Gains or Losses Col #3 (L8) is invalid; positive, negative or zero; must equal other gains or losses from non-MD sources	9 NS
1331	Pensions, IRAs, Etc Col #3 (L9) is invalid; positive or zero; must equal pensions, IRAs, etc from non-MD sources	9 NS
1334	Rents, Royalties, Etc Col #3 (L10) is invalid; positive, negative or zero; must equal rents, royalties, etc from non-MD sources	9 NS
1337	Farm income or Loss Col #3 (L11) is invalid; positive, negative or zero; must equal farm income or loss from non-MD sources	9 NS
1340	Unemployment Compensation Col #3 (L12) is invalid; positive or zero; must equal unemployment from non-MD source	9 NS
1343	Taxable SS/RR Benefits Col #3 (L13) is invalid; positive or zero; must equal taxable SS/RR benefits from non-MD sources	9 NS

**2009 MARYLAND ERROR REJECTION CODES
FORM 505**

MD Error Code	Error Description	Field Size/ Type
1346	Other Income (Lottery, Gambling Winning) Col #3 (L14) is invalid; positive, negative or zero; must equal other income (lottery, gambling winning) from non-MD sources	9 NS
1349	Total Income Col #3 (L15) is invalid; must equal sum of Line 1 through Line 14 Col #3	10 NS
1352	Total Federal Adjustments Col #3 (L16) is invalid; must equal adjustments to federal income from non-MD sources	9 NS
1355	Federal Adjusted Gross Income Col #3 (L17) is invalid; positive, negative or zero; must equal Line 15 minus Line 16 Col #3	10 NS
+1358	Addition - Non Maryland loss and adjustments (L18) is invalid; must equal amount of all losses, Col #3 Lines 1-15 with positive sign plus amount of total adjustments to income from federal return, Line 16; positive or zero	8 NS
1361	Addition Box A (L19) is invalid; blank or present; if Line 19 > 0, must equal Ab-ZZ (Upper case only)	2 A
1364	Addition Box B (L19) is invalid; blank or present; must equal Ab-ZZ (Upper case only) and can be used only if Addition Box A has a code, blank otherwise	2 A
1367	Addition Box C (L19) is invalid; blank or present; must equal Ab-ZZ (Upper case only) and can be used only if Addition Box B has a code, blank otherwise	2 A
*1369	Addition Box D (L19) is invalid; blank or present; must equal Ab-ZZ (Upper case only) and can be used only if Addition Box C has a code, blank otherwise	2 A
1370	Addition - Other (L19) is invalid; positive or zero; positive if addition Box A coded	8 NS
1373	Additions – Total (L20) is invalid; positive or zero, must equal total of Line 18 and Line 19	8 NS
1376	Total Income (L21) is invalid; positive, negative or zero; must equal total of Line 17, Col #1 and Line 20	10 NS
1379	Subtraction-Taxable Military Income of Nonresident (L22) is invalid; must equal to taxable military income of nonresident	8 NS
1382	Subtraction Box A (L23) is invalid; blank or present; must equal Ab – ZZ (Upper case only) if Line 23 > 0, blank otherwise	2 A

**2009 MARYLAND ERROR REJECTION CODES
FORM 505**

MD Error Code	Error Description	Field Size/ Type
1385	Subtraction Box B (L23) is invalid; blank or present; must equal Ab – ZZ (Upper case only) and can be used only if Subtraction box A has a code, blank otherwise	2 A
1388	Subtraction Box C (L23) is invalid; blank or present; must equal Ab – ZZ (Upper case only) and can be used only if Subtraction box B has a code, blank otherwise	2 A
*1389	Subtraction Box D (L23) is invalid; blank or present; must equal Ab – ZZ (Upper case only) and can be used only if Subtraction box C has a code, blank otherwise	2 A
1391	Subtraction Other (L23) is invalid; positive or zero; must be positive if box A coded	8 NS
1394	Subtraction – Total (L24) is invalid; positive, negative or zero; must equal total of Line 22 and Line 23	10 NS
1397	Total Maryland AGI (L25) is invalid; positive, negative or zero; must equal Line 21 minus Line 24	10 NS
1400	Deduction Method is invalid; must equal “I” – for itemized, “S” – for standard, or “N”- for non-taxable; see Attachment 6 (2009 MD E-file Handbook) for nonresident return deduction method “N”	1 A
1403	DED-Standard (L26a) is invalid; if deduction method = “S”, must equal standard deduction amount from worksheet Instruction 16 (2009 MD Nonresident Tax Forms Booklet)	8 NS
1406	Deduction - Total Federal Schedule A (L26b) is invalid; if deduction method = “I”, must equal total amount from federal schedule A	8 NS
1409	Deduction - State/Local Tax Schedule A (L26c) is invalid; if deduction method = “I”, must equal amount from Line 5 from federal schedule A	8 NS
1412	Deduction - Net Maryland Amount (L26d) is invalid; if deduction method = “I”, must equal Line 26b minus Line 26c	8 NS
1415	AGI Factor (L26e) is invalid; must equal 1.000 or less, has to be rounded to 4 decimals places, see worksheet in Instruction 14 (2009 MD Non-Resident Tax Forms Booklet)	5 AN
1418	Deduction Amount (L26) is invalid; positive or zero; must equal Line 26a or Line 26d multiplied by Line 26e	8 NS
1421	Net Income (L27) is invalid; positive or negative; must equal Line 25 minus Line 26	10 NS

**2009 MARYLAND ERROR REJECTION CODES
FORM 505**

MD Error Code	Error Description	Field Size/ Type
1424	Exemption Amount (L28) is invalid; must equal total exemptions amount (D)	6 NS
1427	AGI Factor (L29) is invalid; must equal 1.000 or less, has to be rounded to 4 decimal places, see worksheet in Instruction 14 (MD 2009 Nonresident Tax Forms Booklet)	5 AN
1430	Maryland Exemption Allowance (L30) is invalid; positive or zero; must equal Line 28 multiplied by Line 29, rounded to nearest dollar	6 NS
1433	Taxable Net Income (L31) is invalid; positive or zero; must equal to Line 27 minus Line 30, if negative must be changed to zero	10 NS
1436	Maryland Tax (L32a) is invalid; must equal MD tax from Line 16, Form 505NR	8 NS
1439	Special Nonresident Tax (L32b) is invalid; must equal Special Nonresident tax from Line 17, Form 505NR	8 NS
1442	Total Maryland Tax (L32c) is invalid; must equal Line 32a plus Line 32b	8 NS
1445	Earned Income Credit (L33) is invalid; positive or zero; see Instruction 20 (MD 2009 Nonresident Tax Forms Booklet)	8 NS
1448	Poverty Level Credit (L34) is invalid; positive or zero; see Instruction 20 (MD 2009 Nonresident Tax Forms Booklet)	8 NS
1451	Non-Refundable Tax Credits (L35) is invalid; positive or zero; must equal total credits from 502CR, Part G, Line 8	8 NS
1454	Business Tax Credits (L36) is invalid; positive or zero; must equal total credits from form 500CR, Part T, Line 26	8 NS
1457	Total Credits (L37) is invalid; positive or zero; must equal total of Line 33 through Line 36	8 NS
1460	Maryland Tax After Credits (L38) is invalid; must equal Line 32c minus Line 37; if negative, must be changed to positive	8 NS
1463	Chesapeake Bay Fund Amount (L39) is invalid; positive or zero; see Instruction 20 (MD 2009 Nonresident Tax Forms Booklet)	8 NS
1466	Fair Campaign Fund Amount (L40) is invalid; positive or zero; limited to \$500.00 per taxpayer, see Instruction 20 (MD 2009 Nonresident Tax Forms Booklet)	8 NS

**2009 MARYLAND ERROR REJECTION CODES
FORM 505**

MD Error Code	Error Description	Field Size/ Type
1469	Contribution to MD Cancer Fund (L41) is invalid; positive or zero; see Instruction 20 (MD 2009 Nonresident Tax Forms Booklet)	8 NS
1472	Maryland Tax and Contributions (L42) is invalid; positive or zero; must equal total of Line 38 through Line 41	8 NS
1475	Maryland Tax Withheld (L43) is invalid; positive or zero; must equal total of Maryland tax withheld from all W-2s, W-2Gs, 1099-Rs and 1099-Gs	8 NS
+1478	Maryland Estimated Taxes Paid (L44) is invalid; positive or zero; must equal Maryland estimated tax amount paid for tax year 2009 only	8 NS
1481	Refundable EIC (L45) is invalid; positive or zero; see Instruction 20 (MD 2009 Nonresident Tax Forms Booklet), Line 33 is required	8 NS
1484	Nonresident Tax Paid by S Corporation (L46) is invalid; positive or zero; must equal to amount certified by the entity and retain in your records	8 NS
1487	Refundable Personal Tax Credit (L47) is invalid; must equal total credits from 502-CR, Part H, Line 6	8 NS
1490	Total Payments/Credits (L48) is invalid; positive; must equal total of Line 43 through Line 47	8 NS
1493	Balance Due (L49) is invalid; positive or zero; must equal Line 42 minus Line 48; if negative must be changed to zero and its positive amount must be placed on Line 50	8 NS
1496	Overpayment (L50) is invalid; positive or zero; must equal to Line 48 minus Line 42, if negative, must be changed to zero and its positive amount must be placed on Line 49	8 NS
1499	Amount Overpayment to Credit Next Year (L51) is invalid; positive or zero; amount of overpayment to be credited to next year estimated taxes or zero	8 NS
1502	Amount to be Refunded (L52) is invalid; positive; must equal to Line 50 minus Line 51 minus Line 53	8 NS
1505	Interest from 502UP (L53) is invalid; positive or zero; must equal to Line 18 on 502UP, form 502UP submission required	8 NS
1508	Interest for Late Filing (L53) is invalid; positive or zero	8 NS
1511	Total Interest (L53) is invalid; positive or zero; must equal 502UP interest plus late filing interest	8 NS

**2009 MARYLAND ERROR REJECTION CODES
FORM 505**

MD Error Code	Error Description	Field Size/ Type
1514	Total Amount Due (L54) is invalid; positive or zero; must equal total balance due (L49) and total interest (L53)	8 NS
1517	Checking Account Indicator (L55a) is invalid; blank or "X"; must equal "X" if Routing Transit Number (RTN) is present and Depositor Account Number (DAN) is present and checking account selected; both checking and savings indicators cannot equal "X"	1 A
1520	Saving Account Indicator (L55a) is invalid; must equal "X" if Routing Transit Number (RTN) is present and Depositor Account Number (DAN) is present and savings account indicator selected; both checking and savings indicators cannot equal "X"	1 A
1523	Routing Transit Number (RTN) (L55b) is invalid; zero or present; if present must be a valid "RTN" on the "FOMF" bank file	9 N
1526	Depositor Account Number (DAN) (L55c) is invalid; blank or present; if present must be valid alphas, numeric, or hyphens, left justified with trailing blanks	17 AN
1527	Direct Debit Amount is invalid; if Direct Debit return, Direct Debit Amt must be all numeric characters > 0 and <= amount on Line 54 and all ACH info/payment date must be present	8 N
1529	Requested payment date is invalid; if present must be in YYYYMMDD format for requested payment date of direct debit amount (L52e); if tax return was not filed timely, payment date cannot be a future date	8 N
1532	Primary Taxpayer MD PIN is invalid; for online filing should be federal PIN or "KEEPEL101"	9 AN
1535	Secondary Taxpayer MD PIN is invalid; for online filing should be federal PIN or "KEEPEL101"	9 AN
1538	Taxpayer E-mail Address is invalid; must be one of the taxpayers e-mail address or blank	45 AN
1541	Return Preparer Name is invalid; must have valid preparer name; if prepared by taxpayer, must have "TAXPAYER"	35 AN
1544	Preparer Address, City or State is invalid; required field; if prepared by taxpayer, address must have "SAME", city and state must be blank	52 AN

**2009 MARYLAND ERROR REJECTION CODES
FORM 505**

MD Error Code	Error Description	Field Size/ Type
1545	Preparer Phone Number is invalid; blank or present; required when prepared by preparer	12 AN
1547	Date Prepared is invalid; must equal preparation date in YYYYMMDD format; required	8 N
1550	Code Number 1 is invalid; must equal to 0, 221, 247, 300, 301, 302, 321, 506, or 912. If 301, form 502UP must be submitted	3 N
1553	Code Number 2 is invalid; must equal to 0, 221, 247, 300, 301, 302, 321, 506, or 912. If 301, form 502UP must be submitted	3 N
1556	Code Number 3 is invalid; must equal to 0, 221, 247, 300, 301, 302, 321, 506, or 912. If 301, form 502UP must be submitted	3 N
1559	Injured Spouse Indicator is invalid; must equal to 200 if claiming injured spouse status, form 502INJ must be submitted	3 N
1562	Taxpayer Authorization Box is invalid; must equal Y=Yes, N or blank=No	1 A
1565	Transmission type is invalid; must equal "R" for regular or "O" for online filing only	1 A
1571	MD software ID is invalid; must be assigned by MD E-file office	5 N
1574	Prep SSN/Prep TIN is invalid; if present, can be 9N or PNNNNNNNN or SNNNNNNNN	9 AN
1590	First Name of Dependent #6 is invalid; blank or present; if present must equal First Name of Dependent #6 Only	10 A
1591	SSN of Dependent #6 is invalid; must be present when First Name of Dependent #6 is present and must equal all numeric characters and cannot equal 000000000 or 999999999	9 N
1592	First Name of Dependent #7 is invalid; blank or present; if present must equal First Name of Dependent #7 Only	10 A
1593	SSN of Dependent #7 is invalid; must be present when First Name of Dependent #7 is present and must equal all numeric characters and cannot equal 000000000 or 999999999	9 N
1594	First Name of Dependent #8 is invalid; blank or present; if present must equal First Name of Dependent #8 Only	10 A

**2009 MARYLAND ERROR REJECTION CODES
FORM 505**

MD Error Code	Error Description	Field Size/ Type
1595	SSN of Dependent #8 is invalid; must be present when First Name of Dependent #8 is present and must equal all numeric characters and cannot equal 000000000 or 999999999	9 N
1596	First Name of Dependent #9 is invalid; blank or present; if present must equal First Name of Dependent #9 Only	10 A
1597	SSN of Dependent #9 is invalid; must be present when First Name of Dependent #9 is present and must equal all numeric characters and cannot equal 000000000 or 999999999	9 N
1598	Last Name of Dependent #6 is invalid; blank or present; must be present when First Name of Dependent #6 present and equal to Last Name of Dependent #6 only	15 A
1599	Last Name of Dependent #7 is invalid; blank or present; must be present when First Name of Dependent #7 is present and equal to Last Name of Dependent #7 only	15 A
1600	Last Name of Dependent #8 is invalid; blank or present; must be present when First Name of Dependent #8 is present and equal to Last Name of Dependent #8 only	15 A
1601	Last Name of Dependent #9 is invalid; blank or present; must be present when First Name of Dependent #9 is present and equal to Last Name of Dependent #9 only	15 A
1606	Relationship of Dependent #1 is invalid; blank or present; must be present when First Name of Dependent #1 is present; see Attachment #5 of TY2009 E-File Handbook for valid abbreviations	2 A
1607	Dependent #1 Regular is invalid; blank or present; must be present and equal "X" when First Name of Dependent #1 is present	1 A
1608	Dependent #1 65 or Over is invalid; blank or present; must be present and equal "X" when Dependent #1 is 65 or Over	1 A
1609	Relationship of Dependent #2 is invalid; blank or present; must be present when First Name of Dependent #2 is present; see Attachment #5 of TY2009 E-File Handbook for valid abbreviations	2 A
1610	Dependent #2 Regular is invalid; blank or present; must be present and equal "X" when First Name of Dependent #2 is present	1 A
1611	Dependent #2 65 or Over is invalid; blank or present; must be present and equal "X" when Dependent #2 is 65 or Over	1 A

**2009 MARYLAND ERROR REJECTION CODES
FORM 505**

MD Error Code	Error Description	Field Size/ Type
1612	Relationship of Dependent #3 is invalid; blank or present; must be present when First Name of Dependent #3 is present; see Attachment #5 of TY2009 E-File Handbook for valid abbreviations	2 A
1613	Dependent #3 Regular is invalid; blank or present; must be present and equal "X" when First Name of Dependent #3 is present	1 A
1614	Dependent #3 65 or Over is invalid; blank or present; must be present and equal "X" when Dependent #3 is 65 or Over	1 A
1615	Relationship of Dependent #4 is invalid; blank or present; must be present when First Name of Dependent #4 is present; see Attachment #5 of TY2009 E-File Handbook for valid abbreviations	2 A
1616	Dependent #4 Regular is invalid; blank or present; must be present and equal "X" when First Name of Dependent #4 is present	1 A
1617	Dependent #4 65 or Over is invalid; blank or present; must be present and equal "X" when Dependent #4 is 65 or Over	1 A
1618	Relationship of Dependent #5 is invalid; blank or present; must be present when First Name of Dependent #5 is present; see Attachment #5 of TY2009 E-File Handbook for valid abbreviations	2 A
1619	Dependent #5 Regular is invalid; blank or present; must be present and equal "X" when First Name of Dependent #5 is present	1 A
1620	Dependent #5 65 or Over is invalid; blank or present; must be present and equal "X" when Dependent #5 is 65 or Over	1 A
1621	Relationship of Dependent #6 is invalid; blank or present; must be present when First Name of Dependent #5 is present; see Attachment #5 of TY2009 E-File Handbook for valid abbreviations	2 A
1622	Dependent #6 Regular is invalid; blank or present; must be present and equal "X" when First Name of Dependent #6 is present	1 A
1623	Dependent #6 Over 65 is invalid; blank or present; must be present and equal "X" when Dependent #6 is 65 or Over	1 A
1624	Relationship of Dependent #7 is invalid; blank or present; must be present when First Name of Dependent #7 is present; see Attachment #5 of TY2009 E-File Handbook for valid abbreviations	2 A

**2009 MARYLAND ERROR REJECTION CODES
FORM 505**

MD Error Code	Error Description	Field Size/ Type
1625	Dependent #7 Regular is invalid; blank or present; must be present and equal "X" when First Name of Dependent #7 is present	1 A
1626	Dependent #7 Over 65 is invalid; blank or present; must be present and equal "X" when Dependent #7 is 65 or Over	1 A
1627	Relationship of Dependent #8 is invalid; blank or present; must be present when First Name of Dependent #8 is present; see Attachment #5 of TY2009 E-File Handbook for valid abbreviations	
1628	Dependent #8 Regular is invalid; blank or present; must be present and equal "X" when First Name of Dependent #8 is present	1 A
1629	Dependent #8 65 or Over is invalid; blank or present; must be present and equal "X" when Dependent #8 is 65 or Over	1 A
1630	Relationship of Dependent #9 is invalid; blank or present; must be present when First Name of Dependent #9 is present; see Attachment #5 of TY2009 E-File Handbook for valid abbreviations	2 A
1631	Dependent #9 Regular is invalid; blank or present; must be present and equal "X" when First Name of Dependent #9 is present	1 A
1632	Dependent #9 65 or Over is invalid; blank or present; must be present and equal "X" when Dependent #9 is 65 or Over	1 A
1900	Duplicate return filed	
1925	EFIN suspended by MD	
1950	EFIN invalidated by IRS	

**2009 MARYLAND ERROR REJECTION CODES
FORM 502CR**

MD Error Code	Error Description	Field Size/ Type
2000	Primary First Name or Initial & Middle name is invalid, must be the same as entered on the related MD tax form; required field	15 AN
2003	Primary Middle Initial is invalid; must be the same as entered on the related MD tax form	1 A
2006	Primary Last Name is invalid; must be the same as entered on the related MD tax form; required field	20 AN
2009	Primary Social Security Number is invalid; must be the same as entered on the related MD tax form; required field	9 N
2012	Secondary First Name or Initial & Middle name is invalid; must be the same as entered on the related MD tax form	15 AN
2015	Secondary Middle Initial is invalid; must be the same as entered on the related MD tax form	1 A
2018	Secondary Last Name is invalid; must be the same as entered on the related MD tax form	20 AN
2021	Secondary Social Security Number is invalid; must be the same as entered on the related MD tax form	9 N
2024	Part A – Taxable Income (L1) is invalid; positive or zero; must equal taxable net income from Line 22, Form 502	10 NS
2027	Taxable Net Income in Other State (L2) is invalid; positive or zero; must equal net income taxable in MD & other state	10 NS
2030	Revised Taxable Net Income (L3) is invalid; positive or zero; must equal Line 1 minus Line 2; if negative, zero must be entered	10 NS
2033	Maryland Tax from Line 24 (L4) is invalid; positive or zero; must equal Maryland Tax from Line 24, Form 502	10 NS
2036	Tax on Amount on Line 3 (L5) is invalid; positive or zero; must equal MD tax as computed on Line 3	8 NS
2039	Tentative Tax Credit (L6) is invalid; positive or zero; must equal Line 4 minus Line 5; if negative, zero must be entered	8 NS

**2009 MARYLAND ERROR REJECTION CODES
FORM 502CR**

MD Error Code	Error Description	Field Size/ Type
2042	Tax Shown on Other State return (L7) is invalid; positive or zero; must equal total tax shown on other state return	8 NS
2045	Name of Other State is invalid; present or blank; must be present to allow credit; see Attachment 2 (2009 MD E-File Handbook) for standard state abbreviations	2 A
2048	Credit for Tax Paid to Other State (L8) is invalid; positive or zero; must equal lesser amount of Line 6 and Line 7	8 NS
2051	Part B – Federal Adjusted Gross Income (L1) is invalid; must equal Federal AGI from Line 1, Form 502 or Line 17, Col. 1, Form 505	10 NS
2054	Federal Dependent Care Credit (L2) is invalid; must equal federal dependent care credit from Form 2441	8 NS
2057	MD Decimal Amount (L3) is invalid; must equal MD decimal amount, 4 decimal places must be carried; see 502CR Instruction (2009 MD Resident Tax Forms Booklet)	5 AN
2060	MD Dependent Care Credit Amount (L4) is invalid; must equal Line 2 multiplied by Line 3, rounded to nearest dollar; can't exceed \$683.00	8 NS
2063	Part C – Amount of Tuition Paid by Taxpayer (L2a) is invalid; positive or zero; must equal tuition amount paid by taxpayer	8 NS
2066	Amount of Tuition Reimbursement by Taxpayer (L3a) is invalid; positive or zero; must equal amount of reimbursement if any	8 NS
2069	Net Amount of Tuition Paid by Taxpayer (L4a) is invalid; positive or zero; must equal Line 1a minus Line 2a	8 NS
2072	Maximum Credit Allowed for Taxpayer (L5a) is invalid; positive or zero; must equal \$1500.00	8 NS
2075	Net Teacher Incentive Credit for Taxpayer (L6a) is invalid; positive or zero; must equal lesser of Line 4a and Line 5a	8 NS
2078	Amount of Tuition Paid by Spouse (L2b) is invalid; positive or zero; must equal tuition amount paid by spouse	8 NS
2081	Amount of Tuition Reimbursement by Spouse (L3b) is invalid; positive or zero; must equal amount of tuition reimbursement for spouse if any	8 NS
2084	Net Amount of Tuition Paid by Spouse (L4b) is invalid; positive or zero; must equal Line 1b minus Line 2b	8 NS

**2009 MARYLAND ERROR REJECTION CODES
FORM 502CR**

MD Error Code	Error Description	Field Size/ Type
2087	Maximum Credit Allowed for Spouse (L5b) is invalid; positive or zero; must equal \$1500.00	8 NS
2090	Net Teacher Incentive Credit for Spouse (L6b) is invalid; positive or zero; must equal lesser of Line 4b and Line 5b	8 NS
2093	Total Amount of Tuition Credit (L7) is invalid; positive or zero; must equal Line 6a plus Line 6b	8 NS
2096	Part D – Credit for Oyster Floats (L1) is invalid; positive or zero; must equal amount paid after 07/01/02 for oyster floats, limited to \$500 per individual	8 NS
2099	Part E – Name of Insured #1 (L1a) is invalid; must be present for credit to be allowed	35 AN
2102	SSN # of Insured #1 (L1b) is invalid; must be present for credit to be allowed	9 N
2105	Relationship of Insured #1 to Taxpayer (L1c) is invalid; must be present for credit to be allowed	15 A
2108	Amount of Premium Paid for Insured #1 (L1d) is invalid; positive or zero	6 NS
+2111	Credit Amount for Insured #1 (L1e) is invalid; positive or zero; limited to \$500 when insured age is over 40; limited to \$320 when insured age is 40 or less	8 NS
2114	Name of Insured #2 (L2a) is invalid; must be present for credit to be allowed	35 AN
2117	SSN # of Insured #2 (L2b) is invalid; must be present for credit to be allowed	9 N
2120	Relationship of Insured #2 to Taxpayer (L2c) is invalid; must be present for credit to be allowed	15 A
2123	Amount of Premium Paid for Insured #2 (L2d) is invalid; positive or zero	6 NS
+2126	Credit Amount for Insured #2 (L2e) is invalid; positive or zero; limited to \$500 when insured age is over 40; limited to \$320 when insured age is 40 or less	8 NS
2129	Name of Insured #3 (L3a) is invalid; must be present for credit to be allowed	35 AN
2132	SSN # of Insured #3 (L3b) is invalid; must be present for credit to be allowed	9 N
2135	Relationship of Insured #3 to Taxpayer (L3c) is invalid; must be present for credit to be allowed	15 A

**2009 MARYLAND ERROR REJECTION CODES
FORM 502CR**

MD Error Code	Error Description	Field Size/ Type
2138	Amount of Premium Paid for Insured #3 (L3d) is invalid; positive or zero	6 NS
+2141	Credit Amount for Insured #3 (L3e) is invalid; positive or zero; limited to \$500 when insured age is over 40; limited to \$320 when insured age is 40 or less	8 NS
2144	Name of Insured #4 (L4a) is invalid; must be present for credit to be allowed	35 AN
2147	SSN# of Insured #4 (L4b) is invalid; must be present for credit to be allowed	9 N
2150	Relationship of Insured #4 to Taxpayer (L4c) is invalid; must be present for credit to be allowed	15 A
2153	Amount of Premium Paid for Insured #4 (L3d) is invalid; positive or zero	6 NS
+2156	Credit Amount for Insured #4 (L4e) is invalid; positive or zero; limited to \$500 when insured age is over 40; limited to \$320 when insured age is 40 or less	8 NS
2159	Total Long-term Care Credit is invalid; positive or zero; must equal sum of credit amounts for insured #1, #2, #3, and #4	8 NS
2162	Question #1 is invalid; must equal "N" or blank=No, "Y"=Yes; if "Y", credit is not allowed	1 A
2165	Question #2 is invalid; must equal "N" or blank=No, "Y"=Yes; if "Y", credit is not allowed	1 A
2168	Question #3 is invalid; must equal "N" or blank=No, "Y"=Yes; if "Y", credit is not allowed	1 A
2171	PART F- Current Year Donation & Any Prior Year Carryover (L1) is invalid; positive or zero	8 NS
2174	Amount of Easement Payment (L2) is invalid; positive or zero; must equal to payment received for the easement	8 NS
2177	Loss of Fair Market Value (L3) is invalid; must equal Line 1 minus Line 2	8 NS
2180	Maryland Tax or \$10,000 Limit (L4) is invalid; positive or zero; must equal lesser of MD tax and \$10,000	8 NS
2183	Lesser of Line 3 or Line 4 (L5) is invalid; positive or zero	8 NS

**2009 MARYLAND ERROR REJECTION CODES
FORM 502CR**

MD Error Code	Error Description	Field Size/ Type
2186	Excess Credit Carryover (L6) is invalid; positive or zero; must equal Line 3 minus Line 5	8 NS
2198	PART G – Amt from Part A Line 8 (L1) is invalid; positive or zero; must equal credit for taxes paid to another state Part A, Line 8	8 NS
2201	Amount from Part B Line 4 (L2) is invalid; positive or zero; must equal child and dependent care credit Part B, Line 4	8 NS
2204	Amount from Part C Line 7 (L3) is invalid; positive or zero; must equal quality teacher incentive credit Part C, Line 7	8 NS
2207	Amount from Part D Line 1 (L4) is invalid; positive or zero; must equal aquaculture oyster floats credit Part D, Line 1	8 NS
2210	Amount from Part E Line 5 (L5) is invalid; positive or zero; must equal long-term care insurance credit Part E, Line 5	8 NS
2213	Amount from Part F Line 5 (L6) is invalid; positive or zero; must equal preservation and conservation credits Part F, Line 5	8 NS
2219	Amount from Form 502H (L7) is invalid; positive or zero; must equal non-refundable amount from Section 2, Line 4 of Form 502H	8 NS
2222	Total Amount of Credits (L8) is invalid; positive or zero; must equal total of Line 1 through Line 7	8 NS
2225	Part H – Neighborhood Stabilization Credit (L1) is invalid; positive or zero; must equal credit amount paid to another state	8 NS
2228	Heritage Structure Rehabilitation Tax Credit Amount (L2) is invalid; positive or zero, must equal heritage rehabilitations tax credit amount as certified	8 NS
+2229	Refundable Business Income Tax Credit is (L3) invalid; positive, negative or zero; must equal refundable income tax credit from 500CR	8 NS
2231	IRC #1341 Repayment Credit (L4) is invalid; positive or zero; must equal amount of repaid prior year income greater than \$3,000	8 NS
2232	Form 1041 Schedule K-1 Nonresident PTE TAX (L5) is invalid; positive or zero; must equal PTE Estate or Trust Tax Paid by Nonresident	8 NS
2234	Total Amount of Credits (L6) is invalid; positive or zero; must equal sum of Line 1 through Line 5	8 NS

**2009 MARYLAND ERROR REJECTION CODES
FORM 502CR**

MD Error Code	Error Description	Field Size/ Type
2235	Name of Educational Institution is invalid; blank or present; must be present for credit to be allowed	50 AN
+2236	Name of Maryland Public School #1 is invalid; blank or present; must be present for credit to be allowed; if present must equal to name of Maryland Public School where Primary Taxpayer is employed and teaches	50 AN
+2237	Name of Maryland Public School #2 is invalid; blank or present; must be present for credit to be allowed; if present must equal to name of Maryland Public School where Spouse is employed and teaches	50 AN
2238	Age of LTC Insured #1 is invalid; positive or zero; must be positive for credit to be allowed	3 N
2239	Age of LTC Insured #2 is invalid; positive or zero; must be positive for credit to be allowed	3 N
2240	Age of LTC Insured #3 is invalid; positive or zero; must be positive for credit to be allowed	3 N
2241	Age of LTC Insured #4 is invalid; positive or zero; must be positive for credit to be allowed	3 N

**2009 MARYLAND ERROR REJECTION CODES
FORM 502UP**

MD Error Code	Error Description	Field Size/ Type
2500	Primary First Name is invalid; must be the same as entered on the related MD tax form	15 AN
2503	Primary Middle Initial is invalid; must be the same as entered on the related MD tax form	1 A
2506	Primary Last Name is invalid; must be the same as entered on the related MD tax form	20 AN
2509	Primary SSN is invalid; must be all numeric characters and cannot equal 000000000 or 999999999; required field	9 N
2512	Secondary First Name is invalid; must be the same as entered on the related MD tax form	15 AN
2515	Secondary Middle Initial is invalid; be the same as entered on the related MD tax form	1 A
2518	Secondary Last Name is invalid; if present must match the secondary last name from the related MD Form; required field if FS = 2	20 AN
2521	Secondary SSN is invalid; if present must match the secondary SSN from the MD related Form; required field if FS = 2 or 3	9 N
2524	Total Maryland Income (L1) is invalid; must equal: 1). Maryland Adjusted Gross Income (Line 18, Form 502/Line 25, Form 505) or 2). Taxable net income (Line 22, Form 502) or net income (Line 27, Form 505) if itemized	10 NS
2527	Total Maryland & Local Tax (L2) is invalid; must equal total of Maryland and local income tax	10 NS
2530	Refundable Earned Income credit (L3) is invalid; positive or zero	8 NS
2533	Refundable Personal Tax Credits (L4) is invalid; positive or zero	8 NS
2536	Total Tax on Tax Preference Items (L5) is invalid; positive or zero	8 NS
2539	Total of Lines 3, 4, and 5 (L6) is invalid; must equal total of Line 3 through Line 5	8 NS
2542	Balance (L7) is invalid; must equal Line 2 minus Line 6	10 NS
2545	Multiplied Line 7 by 90% (L8) is invalid; must equal Line 7 multiplied by 0.9, rounded to nearest dollar	10 NS

**2009 MARYLAND ERROR REJECTION CODES
FORM 502UP**

MD Error Code	Error Description	Field Size/ Type
2548	Prior year tax less credits (L9a) is invalid; must equal prior year tax less o/s and business credits	10 NS
+2551	Multiplied Line 9a by 110% (L9b) is invalid; must equal Line 9a multiplied by 1.1, rounded to nearest dollar	10 NS
2554	Minimum Tax Credits required (L10) is invalid; must equal lesser of Line 8 and Line 9b	10 NS
2557	MD Income for Period #1 (L11) is invalid; must equal total MD income divided into earnings for period #1	10 NS
2560	Percent of Total Income #1 (L12) is invalid; must equal Line 11 divided by Line 1 for period #1; 1.000 or less, 4 decimal places rounded must be carried; if negative, use .0000	5 AN
2563	Payments Required #1 (L13) is invalid; must equal Line 10 multiplied by the percent on Line 12 for period #1	8 NS
2566	Estimated Tax Paid & Tax Withheld #1 Col #1 (L14) is invalid; must equal to estimated tax paid and tax withheld for period #1	8 NS
2569	Underpayment in Period #1 (L15) is invalid; must equal Line 13 minus Line 14 for period #1	8 NS
2572	Interest Factor for Period #1 (L16) is invalid; must equal “.0217”	5 AN
2575	Interest Amount for Period #1 (L17) is invalid; must equal Line 16 multiplied by Line 15 for period #1	8 NS
2578	MD Income for Period #2 (L11) is invalid; must equal total MD income divided into earnings for period #2	10 NS
2581	Percent of Total Income #2 (L12) is invalid; must equal Line 11 divided by Line 1 for period #2; must equal 1.000 or less, 4 decimal places rounded must be carried; if negative use .0000	5 AN
2584	Payments Required #2 (L13) is invalid; must equal Line 10 multiplied by Line 12 for period #2	8 NS
2587	Estimated Tax Paid and Tax Withheld for Period #2 (L14) is invalid; must equal estimated tax paid and tax withheld for period #2	8 NS
2590	Underpayment in Period #2 (L15) is invalid; must equal Line 13 minus Line 14 for period #2	8 NS

**2009 MARYLAND ERROR REJECTION CODES
FORM 502UP**

MD Error Code	Error Description	Field Size/ Type
2593	Interest Factor for Period #2 (L16) is invalid; must equal “.0325”	5 AN
2596	Interest Amount for Period #2 (L17) is invalid; must equal Line 16 multiplied by Line 15 for period # 2	8 NS
2599	MD Income for Period #3 (L11) is invalid; must equal total MD income divided into earnings for period #3	10 NS
2602	Percent of Total Income #3 (L12) is invalid; must equal Line 11 divided by Line 1 for period #3; 1.0000 or less, 4 decimal places must be carried rounded; if negative, use .0000	5 AN
2605	Payments Required #3 (L13) is invalid; must equal Line 10 multiplied by Line12 for period #3	8 NS
2608	Estimated Tax Paid and Tax Withheld #3 (L14) is invalid; must equal estimated tax paid and tax withheld for period #3	8 NS
2611	Underpayment in Period #3 (L15) is invalid; must equal Line 13 minus Line 14 for period #3	8 NS
2614	Interest Factor for Period #3 (L16) is invalid; must be value “.0433”	5 AN
2617	Interest Amount for period #3 (L17) is invalid; must equal Line 16 multiplied by Line 15 for period #3	8 NS
2620	MD Income for Period #4 (L11) is invalid; must equal total MD income divided into earnings for period #4	10 NS
2623	Percent of Total Income #4 (L12) is invalid; must equal Line 11 divided by Line 1 for period #4; must equal 1.000 or less; 4 decimal places must be carried rounded; if negative use .0000	5 AN
2626	Payments Required #4 (L13) is invalid; must equal Line 10 multiplied by Line 12 for period #4	8 NS
2629	Estimated Tax Paid and Tax Withheld #4 (L14) is invalid; must equal estimated tax and tax withheld for period #4	8 NS
2632	Underpayment in Period #4 (L15); must equal Line 13 minus Line 14 for period #4	6 NS

**2009 MARYLAND ERROR REJECTION CODES
FORM 502UP**

MD Error Code	Error Description	Field Size/ Type
2635	Interest Factor For Period #4 (L16); must equal “.0325”	5 AN
2638	Interest Amount for Period #4 (L17); must equal Line 16 multiplied by Line 15 for period #4	8 NS
2641	Total Interest Due (L18) is invalid; must equal total of Line 17 for periods #1, #2, #3, and #4	8 NS

**2009 ERROR REJECTION CODES
FORM 500CR**

MD Error Code	Error Description	Field Size/ Type
3000	Name as Shown on MD Tax Form is invalid; must be the same as entered on the related MD tax form	50 AN
3003	Taxpayer Identification NBR is invalid; SSN or FEIN; must equal all numeric characters and cannot equal 000000000 or 999999999; required field	9 N
3006	Tax Year Beginning Date is invalid; zeroes or present; if present must equal beginning date on related MD tax form and be in YYYYMMDD format; required field	8 N
3009	Tax Year Ending Date is invalid; zeroes or present; if present must equal ending date on related MD tax form must be in YYYYMMDD format; required field	8 N
3012	Pass-Through Entity Indicator is invalid; blank or "X"; must equal "X" if pass-through entity	1 A
3015	Pass-Through Entity FEIN is invalid; must equal FEIN of MD Form 510	9 N
3018	Part A – I Number of Economically Disadvantaged Employees Eligible 1 st Yr (L1) is invalid; positive or 0	5 N
3021	Number of Economically Disadvantaged Employees Eligible 2nd Yr (L1) is invalid; positive or 0	5 N
3024	Number of Economically Disadvantaged Employees Eligible 3rd Yr (L1) is invalid; positive or 0	5 N
3027	Credit Amount for First Year Eligible Employees (L2) is invalid; positive or zero; limited to \$3,000 wages paid for each 1 st year qualified employee	9 NS
3030	Credit Amount for Second Year Eligible Employees (L3) is invalid; positive or zero; limited to \$2,000 wages paid for each 2nd year qualified employee	9 NS
3033	Credit Amount for Third Year Eligible Employees (L4) invalid; positive or zero; limited to \$1,000 wages paid for each 3rd year qualified employee	9 NS
3036	Total Credit for Economically Disadvantaged Employees - PART A- I (L5) is invalid; positive or zero; must equal total of Line 2 through Line 4	9 NS
3039	PART A – II Number of Eligible Employees (L6) is invalid; positive or zero; must equal number of other 1st year qualified employees eligible not included in part A- I	5 N

**2009 ERROR REJECTION CODES
FORM 500CR**

MD Error Code	Error Description	Field Size/ Type
3042	Credit Amount for Other Eligible Employees (L7) is invalid; positive or zero; limited to \$1,000 of wages paid for each qualified employee	9 NS
3045	PART A – III Number of Eligible Employees 1 st Year (L8) is invalid; positive or zero	5 N
3048	Number of Eligible Employees 2 nd Year (L8) is invalid; positive or 0	5 N
3051	Number of Eligible Employees 3 rd Year (L8) is invalid; positive or 0	5 N
3054	Credit Amount for First Year (L9) is invalid; positive or 0; limited to \$4,500 wages paid for each 1 st year employee	9 NS
3057	Credit Amount for Second Year (L10) is invalid; positive or 0; limited to \$3,000 wages paid for each 2nd year employee	9 NS
3060	Credit Amount for Third Year (L11) is invalid; positive or 0; limited to \$1,500 wages paid for each 3rd year employee	9 NS
3063	PART A – III Total Credit for Economically Disadvantaged Employees Located in Focus Area (L12) is invalid; positive or zero; must equal total of Line 9 through Line 11	9 NS
3066	PART A – IV Number of Eligible Employees (L13) is invalid; positive or 0; must equal number of other qualified employees eligible not included in part A-III	5 N
3069	Credit Amount for Other Employees (L14) is invalid; positive or 0; limited to \$1,500 wages paid to each employee	9 NS
3072	PART A – Summary Credits (L15) is invalid; positive or 0; must equal total of Line 5, Line 7, Line 12, and Line 14	10 NS
3075	PART B – I Number of Eligible Employees 1 st year (L1) is invalid; positive or 0; must equal number of employment opportunity eligible 1 st year	5 N
3078	Number of Eligible Employees 2 nd year (L1) is invalid; positive or 0; must equal number of employment opportunity eligible 2nd year	5 N
3081	Number of Special AFDC Employees (L1) is invalid; positive or 0, must equal number of employment opportunity for AFDC recipients	5 N
3084	Credit Amount for First Year (L2) is invalid; positive or 0; limited to 30% of first \$6,000 of wages paid for each 1 st year employee	9 NS

**2009 ERROR REJECTION CODES
FORM 500CR**

MD Error Code	Error Description	Field Size/ Type
3087	Credit Amount for Second Year (L3) is invalid; positive or 0; limited to 20% of first \$6,000 of wages paid to each employee	9 NS
3090	Credit Amount for Special AFDC (L4) is invalid; positive or 0; limited to 40% of first \$10,000 of wages paid to each qualified employee	9 NS
3093	PART B – I Total Credit Amount (L5) is invalid; positive or 0; must equal total of Line 2 through Line 4	9 NS
3096	PART B – II Number of Eligible Employees 1 st year (L6) is invalid; positive or 0; must equal number of child care/transportation expenses employees eligible 1 st year	5 N
3099	Number of Eligible Employees 2 nd Year (L6) is invalid; positive or 0; must equal number of child care/transportation expenses employees eligible 2nd year	5 N
3102	Credit Amount for First Year (L7) is invalid; positive or 0; limited to \$600 child care and transportation expenses paid for each qualified employee	9 NS
3105	Credit Amount For Second Year (L8) is invalid; positive or 0; limited to \$500 child care and transportation expenses paid for each qualified employee	9 NS
3108	PART B - II Total Credit Amount (L9) is invalid; positive or 0; must equal total of Line 7 and Line 8	9 NS
3111	PART B – Summary Total Credits (L10) is invalid; positive or 0; must equal total of Line 5 and Line 9	10 NS
3114	PART C – I Number Employees Eligible for Disabled Credit for 1 st year (L1) is invalid; positive or 0; must equal number of 1 st year employees with disability hired on/after 07/01/2000	5 N
3117	Number Employees Eligible for Disabled Credit for 2nd year (L1) is invalid; positive or 0; must equal number of 2 nd year employees with disability hired on/after 07/01/2000	5 N
3123	Disabled Credit for 1 st Year (L2) is invalid; positive or 0; must equal to employee disabled credit for 1 st year; limited to 30% of first \$6,000 of wages paid for each 1 st year employee hired on/after 07/01/2000	9 NS
3126	Disabled Credit for 2nd year (L3) is invalid; positive or 0; must equal to employee disabled credit for 2nd year; limited to 20% of first \$6,000 of wages paid for each 2nd year employee hired on/after 07/01/200	9 NS

**2009 ERROR REJECTION CODES
FORM 500CR**

MD Error Code	Error Description	Field Size/ Type
3129	Total Employee Disability Credit (L4) is invalid; positive or 0; must equal total of Line 2 and Line 3	9 NS
3132	Part C – II Number of Employees With Disability Eligible for 1 st Year Child Care/Transport Credit (L5) is invalid; positive or 0; must equal to number of 1 st year eligible employees	5 N
3135	Number of Employees With Disability Eligible for 2nd Year Child Care/Transport Credit (L5) is invalid; positive or 0; must equal to number of 2nd year eligible employees	5 N
3138	Child Care Credit for First Year (L6) is invalid; positive or 0; limited to \$600 child care/transport expenses paid to each disabled 1 st year employee	9 NS
3141	Child Care Credit for 2 nd Year (L7) is invalid; positive or 0; limited to \$500 child care/transport expenses paid to each disabled 2nd year employee	9 NS
3144	Total Child Care/Transport Expense Credit for Employees With Disability (L8) is invalid; positive or 0; must equal total of Line 6 and Line 7	9 NS
3147	PART C – Summary Total Credits (L9) is invalid; positive or 0; must equal total of Line 4 and Line 8	9 NS
3150	PART D – I Number of Qualified Positions for Current year (L1) is invalid; positive or 0; must equal number of qualified business employees for the current year	5 N
3153	Line 1 Multiplied by \$1,000 (L2) is invalid; positive or 0; must equal number of qualified employees on Line 1 multiplied by \$1,000	9 NS
3156	2.5 % of Wages Paid for Each Position on Line 1 (L3) is invalid; positive or 0	9 NS
3159	Lesser of Line 2 and Line 3 (L4) is invalid; positive or 0	9 NS
3162	PART D – II Number of Eligible Positions for Current Year (L5) is invalid; positive or 0; must equal number of qualified employees for the current year	5 N
3165	Multiplied Line 5 by \$1,500 (L6) is invalid; positive or zero; must equal to number of qualified employees multiplied by \$1,500	9 NS
3168	5% of Wages Paid for Each Position on Line 5 (L7) is invalid; positive or 0	9 NS
3171	Lesser of Line 6 and Line 7 (L8) is invalid; positive or 0	9 NS

**2009 ERROR REJECTION CODES
FORM 500CR**

MD Error Code	Error Description	Field Size/ Type
3174	PART D – Total Current Year Credit (L9) is invalid; positive or 0; must equal total of Line 4 and Line 8	9 NS
3177	Lesser of Line 9 and \$1,000,000 (L10) is invalid; positive or 0	9 NS
3180	Total Current Year Credits Available (L11) is invalid; positive or 0; must equal Line 10 multiplied by 0.5	9 NS
3183	Remaining 50% of Prior Year Credits (L12) is invalid; positive or 0	9 NS
3186	Total Job Creation Tax Credits (L13) is invalid; positive or 0; must equal total of Line 11 and Line 12	9 NS
3189	PART E –Amount of Approved Tax Contribution (L1) is invalid; positive or 0	9 NS
3192	Entered 50% of Line 1 (L2) is invalid; positive or 0; must equal Line 1 multiplied by 0.5	9 NS
3195	Part E, Line 3 (L3) is invalid; must equal to lesser of Line 2 or \$250,000; positive or 0	9 NS
3198	PART F – Property Tax Credit (L1); positive or 0; must equal new-jobs property tax credit amount as certified	9 NS
3201	Enhanced Property Tax Credit (L2) is invalid; positive or 0; must equal enhanced property tax credit amount as certified	9 NS
3204	Total Property Tax Credit (L3) is invalid; positive or 0; must equal total of Line 1 and Line 2	5 N
3207	PART G – Number of Qualified Ex-Felons Employed and Eligible 1st year (L1) is invalid; positive or 0	5 N
3210	Number of Qualified Ex-Felons Employed and Eligible 2 nd year (L1) is invalid; positive or zero	5 N
3213	Credit Amount for First Year (L2) is invalid; positive or 0; limited to 30% of first \$6,000 wages paid for each 1st year employee	9 NS
3216	Credit Amount for Second Year (L3) is invalid; positive or 0; limited to 20% of first \$6,000 wages paid for each 2nd year employee	9 NS

**2009 ERROR REJECTION CODES
FORM 500CR**

MD Error Code	Error Description	Field Size/ Type
3219	Total Ex-Felons Tax Credits (L4) is invalid; positive or 0; must equal total of Line 2 and Line 3	9 NS
+3220	Part H – Number of Eligible Student Employees (L1) is invalid; positive or 0	5 N
*3221	Part H – Line 1 Multiplied by \$1,500 is invalid (L2); positive or 0	9 NS
*3223	Part H – 15% of Wages Paid to all Eligible Student Employees (L3); positive or 0	9 NS
*3224	Part H - Lesser of Line 2 or Line 3; positive or 0	9 NS
3225	PART I – 5% of Long Term Care Insurance (L1) is invalid, positive or 0	9 NS
3228	Number of Eligible Employees with LTC insurance (L2) is invalid; positive or 0	5 N
3231	Multiplied Number of Employees from Line 2 by \$100 (L2) is invalid; positive or 0	9 NS
3234	Lesser of Line 1 and Line 2 (L3) is invalid; positive or 0	9 NS
3237	Lesser of Line 3 and \$5,000 (L4) is invalid; positive or 0	9 NS
3240	PART J – 60% of the total state, county and municipal corporation property taxes; positive or 0	9 NS
3243	PART K – Basic R & D Tax Credit (L1) is invalid; positive or zero; must equal 3% of total research and development MD expenses as certified	9 NS
3246	10% Growth Credit (L2) is invalid; positive or 0; must equal 10% of total research and development credit as certified	9 NS
3249	Total Research and Development credit (L3) is invalid; must equal total of Line 1 and Line 2; positive or 0	9 NS
3261	PART M – Amount of Qualified Commuter Benefits Paid (L1) is invalid; must equal amount of commuter benefits provided; positive or 0	9 NS
3264	50% of Line 1 (L2) is invalid; positive or 0	9 NS
3267	Number of Employees for Which Benefits Were Paid (L3) is invalid; positive or 0	5 N
3270	Number of Months for Which Benefits Were Paid (L4) is invalid; positive or 0	5 N
3273	Multiplied Number of Months by \$50 (L4) is invalid; positive or 0	9 NS

**2009 ERROR REJECTION CODES
FORM 500CR**

MD Error Code	Error Description	Field Size/ Type
3276	Lesser of Line 2 and Line 4 (L5) is invalid; positive or 0	9 NS
3303	PART O – Number of MD-Mined Coals in Tons Purchased in Current Tax Year (L1) is invalid; positive or 0	5 N
3306	Part O, Line 1 Multiplied by \$3 (L2) is invalid; positive or 0	9 NS
3309	Part P – I Sec A Maryland Taxable Income (L1) is invalid; positive or 0; must be \$500,000 or greater	9 NS
3312	Share of MD Taxable Income from the Project (L2) is invalid; positive or 0	9 NS
3327	PART P – II - Sec A Total Eligible Project Costs (L9) is invalid; must equal amount of qualified Project Costs; minimum \$500,000; positive or 0	9 NS
3330	PART P – II - Lesser of Line 9 and \$5,000,000 (L10) is invalid; positive or 0	9 NS
3333	PART P – II - Sum of Project Costs Credits and Refunds Taken in Prior Tax Years (L11) is invalid; positive or 0	9 NS
3336	PART P – II - Subtracted Line 11 from Line 10 (L12) is invalid; positive or 0; if negative, enter 0	9 NS
3346	PART P-III Credit remaining after Deduction Credit Against Tax on Income from Project (L23) is invalid; must equal Line 12 minus Line 14; positive or 0; if negative, enter 0	9 NS
3348	Total Nonrefundable One Maryland economic Development Tax Credit (L35) is invalid; must equal to sum of Line 33 and Line 34; positive or 0	9 NS
3351	PART Q - Green Buildings Credits as Certified by MD Energy Administration (L1) is invalid; positive or 0	9 NS
3354	PART T - Total Credits for Part A (L1) is invalid; must equal amount from Line 15, Part A; positive or 0	9 NS
3357	PART T - Total Credits for Part B (L2) is invalid; must equal to amount from Part B, Line 10; positive or 0	9 NS
3360	PART T - Total Credits for Part C (L3) is invalid; must equal to amount from Part C, Line 9; positive or 0	9 NS

**2009 ERROR REJECTION CODES
FORM 500CR**

MD Error Code	Error Description	Field Size/ Type
3363	PART T - Total Credits for Part D (L4) is invalid; must equal to amount from Part D, Line 13; positive or 0	9 NS
3366	PART T - Total Credits for Part E (L5) is invalid; must equal to amount from Part E, Line 3; positive or 0	9 NS
3369	PART T - Total Credits for Part F (L6) is invalid; must equal to amount from Part F, Line 3; positive or 0	9 NS
3372	PART T - Total Credits for Part G (L7) is invalid; must equal to amount from Part G, Line 4; positive or 0	9 NS
+3375	PART T - Total Credits for Part H (L8) is invalid; must equal to amount from Part H, Line 4; positive or 0	9 NS
3378	PART T - Total Credits for Part I (L9) is invalid; must equal to amount from Part I, Line 4; positive or 0	9 NS
3381	PART T - Total Credits for Part J (L10) is invalid; must equal to amount from Part J, Line 1; positive or 0	9 NS
3384	PART T - Total Credits for Part K (L11) is invalid; must equal to amount from Part K, Line 3; positive or 0	9 NS
3390	PART T - Total Credits for Part M (L13) is invalid; must equal to amount from Part M, Line 5; positive or 0	9 NS
3393	PART T - Total Credits for Part N (L14) is invalid; must equal to amount from Part N, Line 5; positive or 0	9 NS
3399	PART T - Total Credit for Part O (L15) is invalid; must equal amount from Part O, Line 2; positive or 0	9 NS
3402	PART T - Total Credit for Part P (L16) is invalid; must equal amount from Part P, Line 35; positive or 0	9 NS
3405	PART T - Total Credit for Part Q (L17) is invalid; must equal amount from Part Q, Line 1; positive or 0	9 NS
3411	PART T - Total of Current Year Credits (L20) is invalid; must equal total of Line 1 through Line 11, Line 13 through Line 19; positive or 0	9 NS
3414	PART T - Carryover of Prior Year Excess Credits (L21) is invalid; positive or 0	9 NS

**2009 ERROR REJECTION CODES
FORM 500CR**

MD Error Code	Error Description	Field Size/ Type
3417	PART T - Tentative Credit This Year (L22) is invalid; must equal total of Line 20 and Line 21; positive or 0	9 NS
3420	PART T - Amount of Any Credit Recapture (L23) is invalid; see Instructions Part D and Part F; positive or 0	9 NS
3423	PART T - Tentative Credit After Recapture (L24) is invalid; must equal Line 22 minus Line 23; positive, negative or 0; if negative, negative amount must be entered	9 NS
3426	PART T - Net Tax From Current Year MD Tax form (L25) is invalid; positive or zero; see 500CR Instructions	9 NS
3429	PART T - Allowable Credit for MD Taxes (L26) is invalid; must equal lesser of Line 24 and Line 25; positive, negative or 0	9 NS
3432	PART U – Excess Credit Carryover Calculations (L1) is invalid; positive or 0; must equal to amount from Line 25, Part T	9 NS
3435	PART U - Total of Lines 10, 13,15, and 16, Part T (L2) is invalid; must equal total of Lines 10, 13, 15, and 16, Part T; positive or 0	9 NS
3438	PART U - Subtracted Line 2 from Line 1 (L3); positive or zero; if negative, enter 0	9 NS
3441	PART U - Subtracted Line 2 from Line 22 of Part T (L4); if negative, enter 0	9 NS
3444	PART U - Tentative Excess Credit Carryover Amount (L5) is invalid; must equal Line 3 minus Line 4; positive or 0	9 NS
3447	PART U - Amount Included in Line 5 That Expired During This Tax Year (L6) is invalid; positive or 0	9 NS
3450	PART U - Credit Carryover for Next Year (L7) is invalid; must equal Line 5 minus Line 6; positive or 0; if negative, enter 0	9 NS
3453	PART V – Refundable Business Income tax Credit (L1) is invalid; must equal to amount on Line 38, Part P; positive or 0	9 NS
3454	PART N - 1/5 TH of the Amount on the Initial Certificate (L 4) is invalid; positive or 0	9 NS
3455	PART N - Total (L 5) is invalid; must equal to lesser of Line 3 and Line 4; positive or 0	9 NS

**2009 ERROR REJECTION CODES
FORM 500CR**

MD Error Code	Error Description	Field Size/ Type
3457	PART P-I Non-Project MD Taxable Income (L3) is invalid; must equal Line 1 minus Line 2; if negative, enter 0	9 NS
3458	PART P-I Number of Qualified Employees (L4) is invalid, must equal number of qualified employees; positive or 0	9 N
3459	PART P-I AMT of MD income Tax W/h from Qualified Employees (L5) is invalid; positive or 0	9 NS
3460	PART P-I Sec B Total Tax Liability (L6) is invalid; if negative, enter 0	9 NS
3461	Part P-I - Tax on Income from Project (L7) is invalid; positive or 0	9 NS
3462	PART P-I - Tax on Non-Project Income (L8) is invalid; must equal Line 6 minus Line 7, Part P-II; if negative, enter 0	9 NS
3463	PART P-II Sec A - MD Tax Liability on Income from Project (L13) is invalid, must equal amount from Line 7; positive or 0	9 NS
3464	PART P – II Sec A - Credit Against Tax on Income From Project (L14) is invalid, must equal lesser of Line 12 and Line 13; positive or 0	9 NS
3465	Part P-II Sec B - Total Eligible Start-Up Costs (L15) is invalid; \$500,000 maximum; positive or zero	9 NS
3466	PART P – II Sec B - Lesser of Line 15 or \$500,000 (L16) is invalid; must equal lesser of Line 15 and \$500,000; positive or 0	9 NS
3467	PART P – II Sec B - Start-Up Costs Credits and Refund Taken in Prior Tax Years (L17) is invalid; positive or 0	9 NS
3468	PART P-II Sec B - Line 17 subtracted from Line 16 (L18) is invalid; must equal to Line 16 minus Line 17, Part P-II; positive or 0; if negative, enter 0	9 NS
3469	PART P-II Sec B Multiplied L4 by \$10,000 (L19) is invalid; must equal amount on Line 4 multiplied by \$10,000; positive or 0	9 NS
3470	PART P –II Sec B - Lesser of Line 18 or Line 19 (L20) is invalid; must equal lesser of Line 18 or Line 19; positive or 0	9 NS
3471	PART P-II Sec B - Tax Liability after deducting credits Sec A (L21) is invalid; must equal to of Line 6 minus Line 14, Part P-II; positive or 0	9 NS

**2009 ERROR REJECTION CODES
FORM 500CR**

MD Error Code	Error Description	Field Size/ Type
3472	PART P –II Sec B - Nonrefundable Portion of Start-Up credit is invalid (L22) ; must equal lesser of Line 20 and Line 21; positive or 0	9 NS
3473	PART P – III - Tax on Non-Project Income (L24) is invalid; must be equal to amount on Line 8; positive or 0	9 NS
3474	PART P-III Sec A - Available Eligible Project Costs (L25) is invalid; must equal Line 6 minus (Sum of Line 14 and Line 22) ; if negative, enter 0; positive or 0	9 NS
3475	PART P – III Sec A - Credit against Tax on Non-Project Income (L26) is invalid; must equal lesser of Line 24 and Line 25; positive or 0	9 NS
3476	PART P – III Sec A - Tentative Refund (L27) is invalid; must equal Line 23 minus Line 26; positive or 0	9 NS
3477	PART P-III Sec A - MD income Tax to W/H from qualified employee (L28) is invalid; positive or zero; must equal to amount on Line 5	9 NS
3478	PART P – III Sec A - Refund Allowable this Tax Year (L29) is invalid; must equal lesser of (Line 28 minus Line 26; if negative, enter 0) and Line 27; positive or 0	9 NS
3479	PART P - III Sec B - Start-Up Costs Credits & Ref Prior Tax Years (L30) is invalid; must equal Line 20 minus Line 22; if negative, enter 0	9 NS
3480	PART P – III Sec B - MD Income Tax to W/H From Qualified Employee (L31) is invalid; must equal amount from Line 5; positive or 0	9 NS
3481	PART P – III Sec B - Refund Allowable for this Tax Year (L32) is invalid; must equal to Lesser of Line 30 and Line 31; positive or 0	9 NS
3482	PART P-IV - Total Nonrefundable Credit Project Costs (L33) is invalid; must equal sum of Line 14 and Line 26; positive or zero	9 NS
3483	PART P-IV - Total Non-Refundable Credit for Start-Up Costs (L34) is invalid; must equal amount on Line 22; positive or 0	9 NS
3484	PART P-IV - Total Refundable Credit for Project Costs (L36) is invalid; must equal amount on Line 29; positive or 0	9 NS
3485	PART P-IV - Total Refundable Credit for Start-Up Costs (L37) is invalid; must equal amount on Line 32; positive or 0	9 NS
3486	PART P-IV - Total Refundable OMED Tax Credit (L38) is invalid; must equal sum of Line 36 and Line 37; positive or 0	9 NS

**2009 ERROR REJECTION CODES
FORM 500CR**

MD Error Code	Error Description	Field Size/ Type
3487	PART N, KW Hrs Not Co-Fired With Coal is invalid (L1) is invalid; positive or 0	9 N
3488	PART N Line 1 is invalid; must equal KW Hrs not co-fired with coal multiplied by .0085 and rounded to nearest \$; positive or 0	9 NS
3489	PART N, KW Hrs Co-Fired With Coal is invalid (L2) is invalid ; positive or 0	9 N
3490	PART N Line 2 is invalid; must equal KW Hrs co-fired with coal multiplied by .005 and rounded to nearest \$; positive or 0	9 NS
3491	PART N, Total (L3) is invalid; must equal total of Line 1 and Line 2 (PART N); positive or 0	9 NS
3492	PART L, Amount of Qualified Biotech Investment Amount (L1) is invalid; positive or 0	9 NS
3493	PART L, 50% of Line 1 (L2) is invalid ; must equal to 50% if Line 1, Part L; positive or 0	9 NS
+3494	PART L, Maximum Credit (L3) is invalid; must equal \$250,000 for qualified individuals, Corporations or Capital Firms	9 NS
3495	PART L, Tentative Refund (L4) is invalid; must equal lesser of Line 2 and Line 3; positive or 0	9 NS
3496	PART L, Amount of Recapture (L5) is invalid; See 500CR instructions; positive or 0	9 NS
3497	PART L, Total Biotech Investment Credit (L6) is invalid; must equal Line 4 minus Line 5; if negative, enter negative; positive, 0, or negative	9 NS
3498	PART V, Refundable Biotech Grant Credit (L2) is invalid; must equal to Part L, Line 6; positive, 0, or negative	9 NS
3499	PART V, Total Refundable Income Tax Credit (L3) is invalid; must equal total of Line 1 and Line 2 (PART V); positive, 0, or negative	9 NS
3500	PART R, Bio-Heating Oil Credit (L1) is invalid; positive or 0; must be certified by MD Energy Administration	9 NS
3503	PART S, Cellulosic Research & Development Credit (L1) is invalid; must be claimed on Amended return only	9 NS

**2009 ERROR REJECTION CODES
FORM 500CR**

MD Error Code	Error Description	Field Size/ Type
3506	PART T, Total Credit for PART R, L1 (L18) is invalid; must be equal to amount from Part R, Line 1; positive or 0	9 NS
3509	PART T, Total Credit for PART S, L1 (L19) is invalid; must be equal to amount from Part S, Line 1; positive or 0	9 NS

**2009 MARYLAND ERROR REJECTION CODES
FORM 502INJ**

MD Error Code	Error Description	Field Size/ Type
4000	Primary First Name or Initial and Middle Name is invalid, must be the same as shown on the related MD Form; required field	15 AN
4003	Primary Middle Initial is invalid; must be the same as shown on the related MD Form	1 A
4006	Primary Last Name is invalid; must be the same as shown on the related MD Form; required field	20 AN
4009	Primary Social Security Number is invalid; must be all numeric characters and cannot equal 000000000 or 999999999; required field	9 N
4012	Primary Injured Spouse is invalid; must be "Y"=Yes or "N"=No; required field	1 A
4015	Secondary First Name or Initial and Middle Name is invalid; must be the same as shown on the related MD Form	15 AN
4018	Secondary Middle Initial is invalid; must be the same as shown on the related MD Form	1 A
4021	Secondary Last Name is invalid; must be the same as shown on the related MD Form	20 AN
4024	Secondary Social Security Number is invalid; must be the same as shown on the related MD Form	9 N
4027	Secondary Injured Spouse is invalid; must be "Y" =Yes or "N"=No; required field	1 A
4030	Street Address of Injured Spouse is invalid; If Domestic Address, Street Address is invalid; cannot use ".", "*", and "#"; see Attachment 1 (2009 MD E-File Handbook) for standard address abbreviation; required field for domestic address If Foreign Address, Foreign Street Address is invalid; cannot use ".", "*", and "#"; see Attachment 1 (2009 MD E-File Handbook) for standard address abbreviation; required field for foreign address MD Form	30 AN
4033	If Domestic Address, Street Address continuation is invalid; blank or present; cannot use ".", "*", and "#", see Attachment #1 (2009 MD E-File Handbook) for standard address abbreviation; If Foreign Address, Foreign City is invalid; must be present for foreign address	30 AN
4036	If Domestic Address, City/Town is invalid; required field If Foreign Address, Foreign Country is invalid; must be present for foreign address	22 A

**2009 MARYLAND ERROR REJECTION CODES
FORM 502INJ**

MD Error Code	Error Description	Field Size/ Type
4039	State of Injured Spouse is invalid, see Attachment 2 (2009 MD E-File Handbook) for standard state abbreviations; required field if USA address	2 A
4042	Zip Code 5 of Injured Spouse is invalid, if present, must equal all numeric characters; required field is USA address	5 N
4045	Zip Code 4 of Injured Spouse is invalid; must equal zeroes or greater	4 N
4048	Daytime Phone Number of Injured Spouse is invalid; if present must be 10 numerics	10 N
4051	A-Wages, Salaries and Tips (Joint) (Sect A, L1, Col 1) is invalid; must equal total wages, salaries, tips from federal return	10 NS
4054	Wages, Salaries & Tips (Injured Spouse) (Sect A, L1, Col 2) is invalid; positive or zero; must equal federal wages for injured spouse	10 NS
4057	Wages, Salaries & Tips (Other Spouse) (Sect A, L1, Col 3) is invalid; positive or zero; must equal federal wages for the other spouse	10 NS
4061	Other Income (Joint) (Sect A, L1a, Col 1) is invalid; blank or present; if present must equal total other income from federal return	20 A
4062	Other Income (Injured Spouse) (Sect A, L1a, Col 2)) is invalid; blank or present; if present must equal total other income for injured spouse from the federal return	8 NS
4064	Other Income (Other Spouse) (Sect A, L1a, Col 3) is invalid; blank or present; if present must equal total other income for the other spouse from the federal return	8 NS
4220	Adjustments to Income (Joint) (Sect A, L2, Col 1) is invalid; positive or zero; must equal adjustments amount from the federal return	8 NS
4221	Adjustments to Income (Joint) (Sect A, L2, Col 2) is invalid; positive or zero; must equal adjustments amount for injured spouse from the federal return	8 NS
4223	Adjustments to Income (Joint) Sect A, L2, Col 3) is invalid; positive or zero; must equal adjustments amount for the other spouse from the federal return	8 NS
4333	B-MD Additions (Joint) (Sect B, L1, Col 1) is invalid; positive or zero; must equal MD additions from MD form 502 or 505	8 NS
4336	MD Additions (Injured Spouse) (Sect B, L1, Col 2) is invalid; positive or zero; must equal MD additions for the injured spouse	8 NS

**2009 MARYLAND ERROR REJECTION CODES
FORM 502INJ**

MD Error Code	Error Description	Field Size/ Type
4339	MD Additions (Other Spouse) (Sect B, L1, Col 3) is invalid; positive or zero; must equal MD additions for the other spouse	8 NS
4342	MD Subtractions (Joint) (Sect B, L2, Col 1) is invalid; positive or zero; must equal MD subtractions from MD Form 502 or 505	8 NS
4345	MD Subtractions (Injured Spouse) (Sect B, L2, Col 2) is invalid; positive or zero; must equal MD subtractions for the injured spouse	8 NS
4348	MD Subtractions (Other Spouse) (Sect B, L2, Col 3) is invalid; positive or zero; must equal MD subtractions for the other spouse	8 NS
4351	MD Deductions (Joint) (Sect B, L3, Col 1) is invalid; positive or zero; must equal MD deductions from MD Form 502 or 505	8 NS
4354	MD Exemptions (Joint) (Sect B, L4, Col 1) is invalid; positive or zero; must equal exemptions from MD Form 502 or 505	8 NS
4357	MD Exemptions (Injured Spouse) (Sect B, L4, Col 2) is invalid; positive or zero; must equal MD exemptions for injured spouse	8 NS
4360	MD Exemptions (Other Spouse) (Sect B, L4, Col 3) is invalid; positive or zero; must equal MD exemptions for other spouse	8 NS
4363	EIC & Poverty Level (Joint) (Sect B, L5, Col 1) is invalid; positive or zero; must equal MD EIC or poverty level credit from MD Form 502 or 505	8 NS
4366	MD Withholding (Joint) (Sect B, L6, Col 1) is invalid; positive or zero; must equal MD withholding from MD Form 502 or 505	8 NS
4369	MD Withholding (Injured Spouse) (Sect B, L6, Col 2) is invalid; must equal MD withholding for the injured spouse	8 NS
4372	MD Withholding (Other Spouse) (Sect B, L6, Col 3) is invalid; positive or zero; must equal MD withholding for the other spouse	8 NS
4375	Refundable EIC (Joint) (Sect B, L7, Col 1) is invalid; positive or zero; must equal to MD refundable EIC from MD Form 502 or 505	8 NS
4378	Estimated Taxes (Joint) (Sect B, L8, Col 1) is invalid; positive or zero; must equal MD estimated taxes from MD Form 502 or 505	8 NS

**2009 MARYLAND ERROR REJECTION CODES
FORM 502INJ**

MD Error Code	Error Description	Field Size/ Type
4381	Estimated Taxes (Injured Spouse) (Sect B, L8, Col 2) is invalid; positive or zero; must equal to MD estimated taxes for the injured spouse	8 NS
4384	Estimated Taxes (Other Spouse) (Sect B, L8, Col 3) is invalid; positive or zero; must equal to MD estimated taxes for the other spouse	8 NS
4387	Other Credits (Joint) (Sect B, L9, Col 1) is invalid; positive or zero; must equal to other credits from MD Form 502 or 505	8 NS
4390	Other Credits (Injured Spouse) (Sect B, L9, Col 2) is invalid; positive or zero; must equal to other credits for the injured spouse	8 NS
4393	Other Credits (Other Spouse) (Sect B, L9, Col 3) is invalid; positive or zero; must equal to other credits for the other spouse	8 NS
4394	Address on Joint Address is different indicator is invalid; must be "Y" or "N" only; can't be blank	1 A
4396	Refund must be issued in Injured spouse name only indicator is invalid; must be "Y" or blank only	1 A

**2009 MARYLAND ERROR REJECTION CODES
FORM 1099G**

MD Error Code	Error Description	Field Size/ Type
4500	Payer Name is invalid; required field	35 AN
4503	Payer Name Line 2 is invalid; blank or present	35 AN
4506	Payer Address is invalid; requested but not required	35 AN
4509	Payer City is invalid; requested but not required	22 AN
4512	Payer State is invalid; must equal "MD"; required field	2 A
4515	Payer Zip Code is invalid; requested but not required	12 N
4518	Payer ID number is invalid; required field	9 N
4521	Recipient's SSN is invalid; must equal primary or secondary SSN on MD form 502; required field	9 N
4524	Recipient's Name is invalid; required field	35 AN
4527	Recipient's Address is invalid; requested but not required	35 AN
4530	Recipient's City is invalid; requested but not required	22 AN
4533	Recipient's State is invalid; requested but not required	2 A
4536	Recipient's Zip Code is invalid; requested but not required	12 N
4539	Unemployment Compensation paid is invalid; required field	12 NS
4542	Repayment Amount is invalid; positive or zero	12 NS
4545	Federal Tax withheld is invalid; positive or zero	12 NS
4548	State Tax Withheld is invalid; positive or zero	12 NS
ADDENDUM		
4750	Addended Form Name is invalid; must be MD502CR, MD1099G, MD502bb, MD505bb, MD502IJ, FEDbW2b, FEDbW2G, or FED1099	7 AN

**2009 MARYLAND ERROR REJECTION CODES
FORM W-2**

MD Error Code	Error Description	Field Size/ Type
5000	Federal Form Record Id is invalid; must be in “FRMbbbW-2bbbPG01b(9n)b(7n)” format, (9n) - Primary SSN, (7n) - form occurrence number	34 AN
5003	Corrected W-2 is invalid; blank or “X”	1 A
5006	W2 Control number is invalid; blank or present	14 AN
5009	Void Indicator is invalid, must be blank	1 A
5012	Employer ID Number is invalid; required field	9 N
5015	Employer Name Control is invalid, must equal to first 4 significant characters of employer name; required field	4 AN
5018	Employer Name and Suffix is invalid; required field	35 AN
5021	Employer Name Line 2 is invalid; blank or present	35 AN
5024	Employer Address is invalid; requested but not required	35 AN
5027	Employer City is invalid; requested but not required	22 AN
5030	Employer State is invalid; requested but not required	2 AN
5033	Employer Zip Code is invalid; requested but not required	12 N
5036	Employee SSN is invalid; must equal to primary or secondary SSN on MD Form 502 or 505	9 N
5039	Employee Name is invalid; required field	35 AN
5042	Employee Address is invalid; requested but not required	35 AN
5045	Employee Address Continuation is invalid; requested but not required	35 AN
5048	Employee City is invalid; requested but not required	22 AN
5051	Employee State is invalid; requested but not required	2 A
5054	Employee Zip Code is invalid; requested but not required	12 N

**2009 MARYLAND ERROR REJECTION CODES
FORM W-2**

MD Error Code	Error Description	Field Size/Type
5057	Wages is invalid; required field	12 NS
5060	Federal Withholding is invalid; positive or zero	12 NS
5063	Social Security Wages is invalid; positive or zero	12 NS
5066	Social Security Tax is invalid; positive or zero	12 NS
5069	Medicare Wages and tips is invalid; positive or zero	12 NS
5072	Medicare Tax Withheld is invalid; positive or zero	12 NS
5075	Social Security Tips is invalid; positive or zero	12 NS
5078	Allocated Tips is invalid; positive or zero	12 NS
5081	Advance EIC payment is invalid; positive or zero	12 NS
5084	Dependent Care benefits is invalid; positive or zero	12 NS
5087	Non-Qualified Plans is invalid; positive or zero	12 NS
5090	Employers Use Code 1 (Box 12a) is invalid; blank or present	6 A
5093	Year 1 is invalid; positive or zero	2 N
5096	Employers Use Amount 1 is invalid; positive or zero	12 NS
5099	Employers Use Code 2 (Box 12b) is invalid; blank or present	6 A
5102	Year 2 is invalid; positive or zero	2 N
5105	Employers Use Amount 2 is invalid; positive or zero	12 NS
5108	Employers Use Code 3 (Box 12c) is invalid; positive or zero	6 A
5111	Year 3 is invalid; blank or present	2 N
5114	Employers Use Amount 3 is invalid; positive or zero	12 NS
5117	Employers Use Code 4 (Box 12d) is invalid; blank or present	6 A
5120	Year 4 is invalid; positive or zero	2 N

**2009 MARYLAND ERROR REJECTION CODES
FORM W-2**

MD Error Code	Error Description	Field Size/Type
5123	Employers Use Amount 4 is invalid; positive or zero	12 NS
5126	Statutory Employee Indicator is invalid; blank or "X"	1 A
5129	Retirement Plan Indicator is invalid; blank or "X"	1 A
5132	Third-Party Sick Pay Indicator is invalid; blank or "X"	1 A
5135	Other Deductions Benefits Type 1 is invalid; blank or present; must equal Line 1 Col 1 from Box 14 on W-2	8 AN
5138	Other Deductions Benefits Amount 1 is invalid; positive or zero; must equal the Line 1 Col 2 amount from box 14 W-2	12 N
5141	Other Deductions Benefits Type 2; blank or present; must equal Line 2 Col 1 from Box 14 on W-2	8 AN
5144	Other Deductions Benefits Amount 2 is invalid; positive or zero; must equal the Line 2 Col 2 amount from box 14 W-2	12 N
5147	Other Deductions Benefits Type 3 is invalid; blank or present; must equal Line 3 Col 1 from Box 14 on W-2	8 AN
5150	Other Deductions Benefits Amount 3 is invalid; positive or zero; must equal Line 3 Col 3 from Box 14 on W-2	12 N
5153	Other Deductions Benefits Type 4 is invalid; blank or present; must equal Line 4 Col 1 from Box 14 on W-2	8 AN
5156	Other Deductions Benefits Amount 4 is invalid, positive or zero; must equal Line 4 Col 2 from Box 14 on W-2	12 N
5159	State Name 1 is invalid; see Attachment #2 (2009 MD E-File Handbook) for valid state abbreviations	2 A
5162	Employer State ID Number 1 is invalid; requested but not required	16 AN
5165	State Wages/Tips 1 is invalid; positive or zero	12 NS
5168	State income Tax W/H 1 is invalid; must be less than federal wages	12 NS
5171	Local Wages /Tips 1 is invalid; positive or zero	12 NS

**2009 MARYLAND ERROR REJECTION CODES
FORM W-2**

MD Error Code	Error Description	Field Size/ Type
5174	Local Income Tax 1 is invalid; positive or zero	12 NS
5177	Name of Locality 1 is invalid; blank or present	9 AN
5180	State Name 2 is invalid; see Attachment #2 (2009 MD E-File Handbook) for valid state abbreviations	2 A
5183	Employer State Id number 2 is invalid; requested but not required	16 AN
5186	State Wages/Tips 2 is invalid; positive or zero	12 NS
5189	State Income Tax W/H 2 is invalid; must be less than federal wages	12 NS
5192	Local Wages /Tips 2 is invalid; positive or zero	12 NS
5195	Local Income Tax 2 is invalid; positive or zero	12 NS
5198	Name of Locality 2 is invalid; blank or present	9 AN
5201	State Name 3 is invalid; see Attachment #2 (2009 MD E-File Handbook) for valid state abbreviations	2 A
5204	Employer State ID Number 3 is invalid; requested but not required	16 AN
5207	State Wages/Tips 3 is invalid; positive or zero	12 NS
5210	State Income Tax W/H 3 is invalid; must be less than federal wages	12 NS
5213	State Wages/Tips 3 is invalid; positive or zero	12 NS
5216	Local Income Tax 3 is invalid; positive or zero	12 NS
5219	Name of Locality 3 is invalid; blank or present	9 AN
5222	State Name 4 is invalid; see Attachment #2 (2009 MD E-File Handbook) for valid state abbreviations	2 A
5225	Employer State ID Number 4 is invalid; requested but not required	16 AN
5228	State Wages/Tips 4 is invalid; positive or zero	12 NS
5231	State Income Tax W/H 4 is invalid; must be less than federal wages	12 NS

**2009 MARYLAND ERROR REJECTION CODES
FORM W-2**

MD Error Code	Error Description	Field Size/ Type
5234	Local Wages/Tips 4 is invalid; positive or zero	12 NS
5237	Local Income Tax 4 is invalid; positive or zero	12 NS
5240	Name of Locality 4 is invalid; blank or present	9 AN
5243	W-2 indicator is invalid; "S"(Standard), or "N"(Non-standard); required field	1 A

**2009 MARYLAND ERROR REJECTION CODES
FORM W-2G**

MD Error Code	Error Description	Field Size/Type
5250	Federal Form Record ID is invalid, must be in “FRMbbbW-2GbbPG01b(9n)b(7n)” format, (9n) - Primary SSN, (7n) - form occurrence number	34 AN
5253	Payer Name Control is invalid; must have Payer Name first 4 significant characters; required field	4 AN
5256	Payer Name is invalid; required field	35 AN
5259	Payer Name Line 2 is invalid; blank or present	35 AN
5262	Payer Address is invalid; required field	35 AN
5265	Payer City is invalid; required field	22 AN
5268	Payer State is invalid; see Attachment #2 (2009 MD E-File Handbook) for valid state abbreviations; required field	35 AN
5271	Payer Zip code is invalid; required field	12 N
5274	Payer ID number is invalid; positive or zero	9 N
5277	Payer Telephone Number is invalid; positive or zero	10 N
5280	Gross Winnings is invalid; positive or zero	12 NS
5283	Federal Tax Withheld is invalid; positive or zero	12 NS
5286	Type of Wager is invalid; blank or present	13 AN
5289	Date Won is invalid; must be in MMDDYYYY or YYYYMMDD format; required field	8 N
5292	Transaction is invalid; blank or present	13 AN
5295	Race is invalid; blank or present	13 AN
5298	Winning –Same Wagers is invalid; positive or zero	12 NS
5301	Cashier is invalid; blank or present	12 N
5304	Winner’s Name is invalid; required field	35 AN

**2009 MARYLAND ERROR REJECTION CODES
FORM W-2G**

MD Error Code	Error Description	Field Size/Type
5307	Winner's Address is invalid; blank or present	35 AN
5310	Winner's Address Continuation is invalid; blank or present	35 AN
5313	Winner's City is invalid; blank or present	22 AN
5316	Winner's State is invalid; blank or present	2 A
5319	Winner's Zip Code is invalid; blank or present	12 N
5322	Winner's SSN is invalid; must equal primary or secondary SSN from MD form 502; required field	9 N
5325	Window is invalid; blank or present	13 AN
5328	First ID is invalid; blank or present	13 AN
5331	Second ID is invalid; blank or present	13 AN
5334	State Name is invalid; see Attachment #2 (MD 2009 E-File Handbook) for standard state abbreviations; required field	2 A
5337	Payer's State ID is invalid; requested but not required	16 AN
5340	State Income Tax Withheld is invalid; positive or zero	2 N
5343	W2-G indicator is invalid, must equal "S (standard) or "N" (non-standard)	1 A
5349	Corrected W2-G indicator is invalid, must equal "X" (corrected) or blank	1 A

**2009 MARYLAND ERROR REJECTION CODES
FORM 1099R**

MD Error Code	Error Description	Field Size/ Type
5500	MD Form ID is invalid; must be in "FRMbbb1099RbPG01b(9n)b(7n), (9n) -Primary SSN, (7n) - Form occurrence number	34 AN
5503	Corrected Box is invalid; blank or "X"	1 A
5506	Payer Name Control is invalid; must equal to first 4 significant characters of payer name; required field	4 AN
5509	Payer Name is invalid; required field	35 AN
5512	Payer Name Line 2 is invalid; requested, but not required	35 AN
5515	Payer Address is invalid; requested but not required	35AN
5518	Payer City is invalid; requested but not required	22 AN
5521	Payer State is invalid; requested but not required	2 A
5524	Payer Zip Code is invalid; requested but not required	12 N
5527	Payer ID number is invalid; requested but not required	9 N
5530	Recipient's SSN is invalid; must match primary or secondary SSN on MD Form 502; required field	9 N
5533	Recipient's Name is invalid; required field	35 AN
5536	Recipient's Address is invalid; requested but not required	35 AN
5536	Recipient's Address Continuation is invalid; requested but not required	35 AN
5539	Recipient's City is invalid; requested but not required	22 AN
5542	Recipient's State is invalid; requested but not required	2 A
5545	Recipient's Zip Code is invalid; requested but not required	12 N
5548	Account Number is invalid; requested but not required	30 AN
5551	Gross Distribution is invalid; required field	12 N

**2009 MARYLAND ERROR REJECTION CODES
FORM 1099R**

MD Error Code	Error Description	Field Size/Type
5554	Taxable Amount is invalid; required field	12 N
5557	Taxable Amount Not Determined Indicator is invalid; blank or "X"	1 A
5560	Total Distribution Indicator is invalid; blank or "X"	1 A
5563	Taxable Amount for Capital Gain is invalid; positive or zero	12 N
5566	Withholding is invalid; positive or zero	12 N
5569	Employee Insurance Contribution is invalid; positive or zero	12 N
5572	Unrealized Securities Appreciation is invalid; positive or zero	12 N
5575	Distribution Code is invalid; blank or present	2 AN
5578	IRS/SEP/SIMPLE Indicator is invalid; blank or "X"	1 A
5581	Other Distribution is invalid; positive or zero	12 N
5584	Recipient's Other Distribution % is invalid; positive or zero	6 N
5587	Recipient's Total Distribution % is invalid; positive or zero	6 N
5590	Recipient's Total Contributions is invalid; positive or zero	12 N
5593	State Income Tax Withheld #1 is invalid; must be positive or zero; must include local tax amount if any	12 N
5596	State Name #1 is invalid, see Attachment 2 (MD 2009 E-File Handbook) for valid state abbreviations	2 A
+5599	Payer's State ID #1 is invalid; required field if MD withholding is > 0	16 AN
5602	State Distribution #1 is invalid; requested but not required	12 N
5605	Local Income Tax withheld #1 is invalid; positive or zero	12 N
5608	Name of Locality #1 is invalid; blank or present	9 AN
5611	Local Distribution #1 is invalid; blank or present	12 N

**2009 MARYLAND ERROR REJECTION CODES
FORM 1099R**

MD Error Code	Error Description	Field Size/ Type
5614	State Income Tax Withheld #2 is invalid; positive or zero; must equal local tax amount if any	12 N
5617	State Name #2 is invalid; see Attachment 2 (MD 2009 E-File Handbook) for standard state abbreviations	2 A
5620	Payer's State ID #2 is invalid; requested but not required	16 AN
5623	State Distribution #2 is invalid; requested but required	12 N
5626	Local Income Tax withheld #2 is invalid; positive or zero	12 N
5629	Name of Locality #2 is invalid; blank or present	9 AN
5632	Local Distribution #2 is invalid; positive or zero	12 N
5635	1099R indicator is invalid; "S" (standard) or "N" (non-standard) only; required field	1 A
5639	1stYear Design Roth Contribution is invalid; must be in YYYY format	4 N

**2009 ERROR REJECTION CODES
FORM 505NR**

MD Error Code	Error Description
7000	Primary First Name is invalid; must be the same as shown on MD 505 Form
7003	Primary Middle Initial is invalid; must be the same as shown on MD 505 Form
7006	Primary Last Name is invalid; must be the same as shown on MD 505 Form
7009	Primary Social Security Number is invalid; must be the same as shown on MD 505 Form
7012	Secondary First Name is invalid; must be the same as shown on MD 505 Form
7015	Secondary Middle Initial is invalid; must be the same as shown on MD 505 Form
7018	Secondary Last Name is invalid; must be the same as shown on MD 505 Form
7021	Secondary Social Security Number is invalid; must be the same as shown on MD 505 Form
7024	Taxable Net Income from Form 505, Line 31 (Line 1) is invalid; positive or zero; must equal to taxable net income from Form 505, Line 31
7027	Tax on Taxable Net Income from Line 1 (Line 2) is invalid; positive or zero; must equal to tax on amount from Line 1, Form 505NR
7030	Federal AGI from Form 505, Line 17, Col. 1 (Line 3) is invalid; positive, negative or zero; must equal to federal AGI from Form 505, Line 17, Col. 1
7033	Federal AGI plus Additions from Form 505, Line 21 (Line 4) is invalid; positive, negative or zero; must equal to federal AGI from Form 505, Line 21
+7036	Non-Maryland Income from Form 505, Line 22 (Line 5) is invalid; positive or zero; must equal to Non-Maryland Income from Form 505, Line 22
+7039	Subtraction Amount from Form 505, Line 23 (Line 6a); positive or zero; must equal to subtraction amount from Form 505, Line 23
*7040	Any Non-Maryland Income from Line 17, Col 3 not included on Lines 5 or 6a; positive or zero ???
7042	Sum of Line 5, Line 6a and Line 6b is invalid (Line 7); positive or zero; must equal to total of Line 5, Line 6a and Line 6b
+7045	Maryland Adjusted Gross Income (Line 8) is invalid; positive,negative or zero; must equal to Line 4

	minus Line 7; if negative, enter negative
7048	Standard Deduction Amount based on Line 8 (Line 8a) is invalid; positive or zero; must equal to Standard Deduction on amount on Line 8
+7051	Maryland Income Factor (Line 9) is invalid; positive or zero; must equal to Line 8 divided by Line 3. If Line 8 is less than 0 or equal zero, enter .0000; if Line 8 is > 0 and Line 3 is less than 0 or equal zero, enter 1.000. If greater than 1.000, enter 1.000
7054	Deduction Amount if Standard Deduction (Line 10a) is invalid ; positive or zero; must equal to Line 8a multiplied my Line 9
7057	Deduction Amount if Itemized Deduction (Line 10b) is invalid ; positive or zero; must equal to Form 505, Line 26d multiplied my Line 9
+7060	Net Income (Line 11) is invalid; positive, negative or zero; must equal to Line 8a minus Line 10a (if standard deduction); or must equal to Line 8a minus Line 10b (if itemized deduction); if negative, enter negative
7063	Exemption Amount (Line 12) is invalid ; positive or zero; must equal to Form 505, Line 28 multiplied by Line 9
+7066	Exemption Amount (Line 13) is invalid ; positive, negative or zero; must equal to Line 11 minus Line 12; if negative, enter negative
7069	Tax Amount from Line 2 (Line 14) is invalid; positive or zero; must equal amount from Line 2
+7072	Maryland Non-Resident Income Factor (Line 15) is invalid; positive or zero; must equal to Line 13 divided by Line 1; if Line 13 less than 0 or equal zero, enter .0000. If greater than 1.000, enter 1.000
7075	Maryland Tax (Line 16) is invalid ; positive or zero; must equal to Line 14 multiplied by Line 15
7078	Special Non-Resident Tax (Line 17) is invalid ; positive or zero; must equal to Line 13 multiplied by 1.25%

9999	Expected Form 505NR missing
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