

# MARYLAND ELECTRONIC RECORD LAYOUT FOR 2009 FORM 502

October 8, 2009

MD502 FORM IN GENERIC RECORD LAYOUT

NOTE: ALL NUM FIELDS SHOULD BE RIGHT JUSTIFIED, SEE NOTES AT BOTTOM

\* - New Field, + - Revised Field

Field	Identification	Field Type/Length	Error Code	Validation Description
0000	Byte Count	N	4	Value "2754" or "nnn" for variable format
0001	Record ID Type	AN	6	"STbbbb"
0001	Form Number	AN	6	"0001bb"
0002	Page Number	AN	5	"PG01b"
0003	Taxpayer Identification Number	N	9 0031	PRIMARY SSN; Must Be Nine Numerics and >000000000 and <999999999
0004	Filler	AN	1	Blank
0005	Form/Schedule Number	N	7	Value "0000001"
0010	State Code	A	2	Value "MD"
0011	City Code	A	2	Reserved
0015	Imperfect Return Indicator (IRS use only)	A	1 0081	Value "E" = Exception Processing or Blank
0016	ITIN/SSN mismatch (IRS use only)	A	1 0080	Value "M" = Mismatch or Blank
0019	State Only Indicator	A	2 0087	"SO" (State Only return data)
0020	DCN	N	14 0001	Must Be Present And Valid (DCN)
0023	RSN	N	16 0004	Must Be Present And Valid (RSN)
0024	Direct Deposit/Debit Indicator	N	1	Blank or 1 = Direct Deposit, 2 = Direct Debit
0025	Reserved-RTN-Flag	N	1	Not Used by Maryland
0027	Direct Debit Date	N	8 0424	YYYYMMDD for Direct Debit Only
0028	Direct Debit Amount	NS	12 0425	Direct Debit Amount Only; If Present, must be > 0 and <= L51 and all ACH info and Payment date must be present
0030	State-Routing Transit Nbr (RTN)	N	9 0418	Zero or IF PRESENT, MUST BE A VALID 'RTN' on the 'FOMF' Bank File
0032	State-RTN-Indicator	N	1	Not Used by Maryland
0035	State-Deposit Acct Nbr (DAN)	AN	17 0421	Blank, or (Numerics, Alphas, Hyphens), Left-justified With Trailing Blanks
0040	State-Checking-Acct Indicator	A	1 0412	X or Blank; If 'RTN' > 0 & 'DAN' IS PRESENT, One Indicator MUST Be 'X'
0048	State-Savings-Acct Indicator	A	1 0415	X or Blank; If 'RTN' > 0 & 'DAN' IS PRESENT, One Indicator MUST Be 'X'
0049	On-Line-State-Return	A	1	Blank or 'O' for Online
0050-a	Preparer SSN/Preparer TIN	AN	9 0469	May be 9N or PNNNNNNNN or SNNNNNNNN; requested but not required
0050-b	Preparer EIN	N	9	Not used by MD
0050-c	Preparer ZIP	N	5	Not used by MD
0050-d	Preparer ZIP+4	N	4	Not used by MD
0052-a	Filler	AN	5	Not used by MD
0052-b	Return Preparer Name	AN	35 0436	PREPARER NAME REQUIRED; If Prepared by Taxpayer, Enter 'Taxpayer'
0052-c	Preparer Address	AN	30 0439	PREPARER ADDRESS REQUIRED; If Prepared by Taxpayer, Enter 'Same'
0052-d	Preparer City	AN	20 0439	PREPARER CITY REQUIRED; If Prepared by Taxpayer, Leave Blank
0052-e	Preparer State	AN	2 0439	PREPARER STATE REQUIRED; If Prepared by Taxpayer, Leave Blank
0052-f	Preparer Self-Empl Indicator	AN	1	Not Used by Maryland
0055	Secondary Soc Sec Nbr	N	9 0046	If FS = 2 or 3 or 4 when applicable, Must Be > 000000000 and < 999999999
0060-a	Primary Last Name	AN	32 0028	Must be at least one character; See Chapter #6 for valid character set
0060-b	Primary Suffix	AN	3 0028	Blank or Use For Primary Suffix Only
0062	Date of Death Primary	N	8 0034	If Primary Taxpayer Decd, Must Be YYYYMMDD; Otherwise Zeros
0065-a	Secondary Last Name	AN	32 0043	Blank or if FS = 2, must be at least one character, see chapter #6
0065-b	Secondary Suffix	AN	3 0043	Blank or Use For Secondary Suffix Only
0068	Date of Death Secondary	N	8 0049	If Secondary Taxpayer Decd, Must Be YYYYMMDD; Otherwise Zeros
0070-a	Primary First Name	AN	16 0022	Must be at least one character; See Chapter #6 for valid character set
0070-b	Primary Middle Initial	AN	1 0025	Blank or Present; Not Required
0070-c	Secondary First Name	AN	16 0037	Blank or if FS = 2, must be at least one character, see chapter #6
0070-d	Secondary Middle Initial	AN	1 0040	Blank or Present; Not Required
+0070-e	IAT indicator	AN	1 0082	X or blank; "X" indicates IAT payment or refund; See Notes below
0074	In C/O Addressee	AN	35	Not used by MD
0075	Street Address	AN	35 0058	Must be present for USA address, Special Characters Limited; See Attachment #1
0077	Foreign Street Address	AN	35 0058	Must be present for foreign address
0080	Street Address Continuation	AN	35 0061	Not Required; May be used for USA address; Special Characters Limited; See Attachment #1
0085	City/Town	A	22 0064	Must be present for USA address
0087	Foreign City, State or Province	AN	35 0061	Must be present for foreign address

0090	City Code	N	5	Not used by MD
0095	State Abbreviation	A	2 0067	Must be present for USA address; Use Standard State Abbreviations; See Attachment #2
0098	Foreign Country	A	22 0064	Must be present for foreign address
0100	Zipcode 5 + Zip 4	N	9 0070,0073	Must Be 9 Numerics and used for USA address only; See Attachment #2 For Valid Zipcode 5 Nbrs
0105	County	A	2 0076	Must Be 2 Character Abbreviation For County; See Attachment #3
0110	County Code	N	5	Not used by MD
0115	Taxpayer Home Phone Number	AN	12 0084	Taxpayer's Home Phone Number; Requested but not Required
0120	Primary TP Signature	N	5	Not Used by MD
0125	Spouse Signature	N	5	Not Used by MD
0126	ERO EFIN/PIN	N	11	Not Used by MD

0150 - 0205 CONSISTENCY SECTION - NOT USED BY MARYLAND

		Pos		
0300-1	Transmission Type	A	1 1 0460	MUST BE 'R' for Regular Electronic Filing OR 'O' for Online Filing
0300-2	Form Record ID	N	2 3 0007	Must equal "502" and should be in generic record only
0300-3	State Operations (Reserved)	A	5 4 0010	Not used by MD
0300-4	Original Form Type	AN	9 5 0013	Value "MD502"
0300-5	Decedent Return Indicator	A	14 1 0052	Blank; or 'P' if Primary, 'S' if Secondary or 'B' if Both Deceased
0300-6	Decedent Return In Care Of Name	AN	15 30 0055	Blank; or Name of Administrator or In Care of Addressee For Decd Return
0300-7	Incorporated Area	A	45 24 0079	Must Be Present For Special Taxing Areas; See Attachment #4
0300-8	Part-Year/Military 1	A	69 1 0088	If Present, must equal to "N", "P","M", or "D"; see Notes
0300-9	Part-Year/Military 2	A	70 1 0089	If Present, must equal to "N", "P","M", or "D"; blank otherwise; see Notes
0300-10	Part-Year/Military 3	A	71 1 0090	If Present, must equal to "N", "P","M", or "D"; blank otherwise; see Notes
0300-11	Other State Residence	A	72 2 0097	Must Be Present If Res Chng = P; See Attachment #2 For State Abbrvs
0300-12	Exemption Self	A	74 1 0100	X If FS 1, 2, 3, 4, 5; BLANK If FS 6
0300-13	Exemption Spouse	A	75 1 0103	X IF FS=2; X IF FS=3 or 4 when applicable; blank otherwise
0300-14	Self 65 or Over	A	76 1 0112	X or Blank
0300-15	Self Blind	A	77 1 0115	X or Blank
0300-16	Spouse 65 or Over	A	78 1 0118	X or Blank if FS=2; X if FS=3 or 4 when applicable; blank otherwise
0300-17	Spouse Blind	A	79 1 0121	X or Blank if FS=2; X if FS=3 or 4 when applicable; blank otherwise
0300-18	Foreign Address Indicator	A	80 1 0083	Required, " Y" or "N" only; "Y" for foreign address; "N" for domestic address
0305-1	First Name of Dependent #1	A	1 10 0130	Must Be Present If Exempts Total (C) > 0; First Name of Dependent #1 Only
0305-2	Last Name of Dependent #1	A	11 15 0131	Last Name of Dependent #1 Only; Required if First Name of Dependent #1 is present
0305-3	Relationship of Dependent #1	A	26 2 0506	Required if First Name of Dependent #1 is present; see attachment 5 for valid abbreviations
0305-4	Dependent #1 Regular	A	28 1 0507	X or Blank
0305-5	Dependent #1 65 or Over	A	29 1 0508	X or Blank
0305-6	SSN of Dependent #1	N	30 9 0133	Required if First Name of Dependent #1 is present and must be >00000000 and <999999999
0305-7	First Name of Dependent #2	A	39 10 0136	First Name of Dependent #2 Only
0305-8	Last Name of Dependent #2	A	49 15 0137	Last Name of Dependent #2 Only; Required if First Name of Dependent #2 is present
0305-9	Relationship of Dependent #2	A	64 2 0509	Required if First Name of Dependent #2 is present; see attachment 5 for valid abbreviations
0305-10	Dependent #2 Regular	A	66 1 0510	X or Blank
0305-11	Dependent #2 65 or Over	A	67 1 0511	X or Blank
0305-12	SSN of Dependent #2	N	68 9 0139	Required if First Name of Dependent #2 is present and must be >00000000 and <999999999
0305-13	Filler	A	77 4	Not used by MD
0310-1	First Name of Dependent #3	A	1 10 0142	First Name of Dependent #3 Only
0310-2	Last Name of Dependent #3	A	11 15 0143	Last Name of Dependent #3 Only; Required if First Name of Dependent #3 is present
0310-3	Relationship of Dependent #3	A	26 2 0512	Required if First Name of Dependent #3 is present; see attachment 5 for valid abbreviations
0310-4	Dependent #3 Regular	A	28 1 0513	X or Blank
0310-5	Dependent #3 65 or Over	A	29 1 0514	X or Blank
0310-6	SSN of Dependent #3	N	30 9 0145	Required if First Name of Dependent #3 is present and must be >00000000 and <999999999
0310-7	First Name of Dependent #4	A	39 10 0148	First Name of Dependent #4 Only
0310-8	Last Name of Dependent #4	A	49 15 0149	Last Name of Dependent #4 Only; Required if First Name of Dependent #4 is present
0310-9	Relationship of Dependent #4	A	64 2 0515	Required if First Name of Dependent #4 is present; see attachment 5 for valid abbreviations
0310-10	Dependent #4 Regular	A	66 1 0516	X or Blank
0310-11	Dependent #4 65 or Over	A	67 1 0517	X or Blank
0310-12	SSN of Dependent #4	A	68 9 0151	Required if First Name of Dependent #4 is present and must be >00000000 and <999999999
0310-13	Filler	A	77 4	Not used by MD
0315-1	First Name of Dependent #5	A	1 10 0154	First Name of Dependent #5 Only
0315-2	Last Name of Dependent #5	A	11 15 0155	Last Name of Dependent #5 Only; Required if First Name of Dependent #5 is present
0315-3	Relationship of Dependent #5	A	26 2 0518	Required if First Name of Dependent #5 is present; see attachment 5 for valid abbreviations
0315-4	Dependent #5 Regular	A	28 1 0519	X or Blank
0315-5	Dependent #5 65 or Over	A	29 1 0520	X or Blank
0315-6	SSN of Dependent #5	N	30 9 0157	Required if First Name of Dependent #5 is present and must be >00000000 and <999999999
0315-7	First Name of Dependent #6	A	39 10 0490	First Name of Dependent #6 Only
0315-8	Last Name of Dependent #6	A	49 15 0545	Last Name of Dependent #6 Only; Required if First Name of Dependent #6 is present

0315-9	Relationship of Dependent #6		A	64	2	0521	Required if First Name of Dependent #6 is present; see attachment 5 for valid abbreviations
0315-10	Dependent #6 Regular		A	66	1	0522	X or Blank
0315-11	Dependent #6 65 or Over		A	67	1	0523	X or Blank
0315-12	Filler		A	68	5		Not used by MD
+0315-13	ADDN Box A	L 5	A	73	2	0229	BLANK; Or Must Be Ab - ZZ (Upper Case Only) if L5 > Zero
+0315-14	ADDN Box B	L 5	A	75	2	0232	BLANK; Or Ab - ZZ (Upper Case) ONLY if ADDN BOX A Contains a Code
+0315-15	ADDN Box C	L 5	A	77	2	0235	BLANK; Or Ab - ZZ (Upper Case) ONLY if ADDN BOX B Contains a Code
+0315-16	ADDN Box D	L 5	A	79	2	0238	BLANK; Or Ab - ZZ (Upper Case) ONLY if ADDN BOX C Contains a Code
+0320-1	SUBT Box A	L 14	A	1	2	0268	BLANK; Or Ab - ZZ (Upper Case Only) if L14 > Zero
+0320-2	SUBT Box B	L 14	A	3	2	0271	BLANK; Or Ab - ZZ (Upper Case) ONLY if SUBTR BOX A Contains a Code
+0320-3	SUBT Box C	L 14	A	5	2	0274	BLANK; Or Ab - ZZ (Upper Case) ONLY if SUBTR BOX B Contains a Code
+0320-4	SUBT Box D	L 14	A	7	2	0277	BLANK; Or Ab - ZZ (Upper Case) ONLY if SUBTR BOX C Contains a Code
0320-5	DEDUCTION METHOD		A	9	1	0295	Itemized (I), Standard (S); Nontaxable (N); See Attachment #6 for Nontaxable
0320-6	Primary Taxpayer MD PIN		AN	10	9	0427	IF ONLINE FILING, ENTER FEDERAL PIN OR 'KEEPPEL101' - SEE * BELOW
0320-7	Secondary Taxpayer MD PIN		AN	19	9	0430	IF ONLINE FILING, ENTER FEDERAL PIN OR 'KEEPPEL101' - SEE * BELOW
0320-8	Taxpayer E-mail Address		AN	28	45	0433	BLANK, or TAXPAYER'S E-MAIL ADDRESS - ONE ONLY, NOT BOTH TPs
0320-9	Taxpayer Authorization Box		A	73	1	0457	Y, N, or Blank; (Y= YES, N or Blank = NO)
0320-10	Filler		A	74	7		Not used by MD
0325-1	SSN of Dependent #6		N	1	9	0491	Required if First Name of Dependent #6 is present and must be >00000000 and <99999999
0325-2	First Name of Dependent #7		A	10	10	0492	First Name of Dependent #7 Only
0325-3	Last Name of Dependent #7		A	20	15	0546	Last Name of Dependent #7 Only; Required if First Name of Dependent #7 is present
0325-4	Relationship of Dependent #7		A	35	2	0524	Required if First Name of Dependent #7 is present; see attachment 5 for valid abbreviations
0325-5	Dependent #7 Regular		A	37	1	0525	X or Blank
0325-6	Dependent #7 65 or Over		A	38	1	0526	X or Blank
0325-7	SSN of Dependent #7		N	39	9	0493	Required if First Name of Dependent #7 is present and must be >00000000 and <99999999
0325-8	First Name of Dependent #8		A	48	10	0494	First Name of Dependent #8 Only
0325-9	Last Name of Dependent #8		A	58	15	0547	Last Name of Dependent #8 Only; Required if First Name of Dependent #8 is present
0325-10	Relationship of Dependent #8		A	73	2	0527	Required if First Name of Dependent #8 is present; see attachment 5 for valid abbreviations
0325-11	Dependent #8 Regular		A	75	1	0528	X or Blank
0325-12	Dependent #8 65 or Over		A	76	1	0529	X or Blank
0325-13	Filler		A	77	4		Not used by MD
0330-1	SSN of Dependent #8		N	1	9	0495	Required if First Name of Dependent #8 is present and must be >00000000 and <99999999
0330-2	First Name Dependent #9		A	10	10	0496	First Name of Dependent #9 Only; If > than 9 Dependents, use Addendum for Dependents #10,#11, etc
0330-3	Last Name Dependent #9		A	20	15	0548	Last Name of Dependent #9 Only; Required if First Name of Dependent #9 is present
0330-4	Relationship of Dependent #9		A	35	2	0530	Required if First Name of Dependent #9 is present; see attachment 5 for valid abbreviations
0330-5	Dependent #9 Regular		A	37	1	0531	X or Blank
0330-6	Dependent #9 65 or Over		A	38	1	0532	X or Blank
0330-7	SSN of Dependent #9		N	39	9	0497	Required if First Name of Dependent #9 is present and must be >00000000 and <99999999
0330-8	Dependent #1 Child		A	48	1	0549	X or Blank
0330-9	Dependent #1 Child Has a Health Insurance		A	49	1	0550	X or Blank
0330-10	Dependent #1 Child Doesn't Have a Health Insurance		A	50	1	0551	X or Blank
0330-11	Dependent #2 Child		A	51	1	0552	X or Blank
0330-12	Dependent #2 Child Has a Health Insurance		A	52	1	0553	X or Blank
0330-13	Dependent #2 Child Doesn't Have a Health Insurance		A	53	1	0554	X or Blank
0330-14	Dependent #3 Child		A	54	1	0555	X or Blank
0330-15	Dependent #3 Child Has Health Insurance		A	55	1	0556	X or Blank
0330-16	Dependent #3 Child Doesn't Have a Health Insurance		A	56	1	0557	X or Blank
0330-17	Dependent #4 Child		A	57	1	0558	X or Blank
0330-18	Dependent #4 Child Has Health Insurance		A	58	1	0559	X or Blank
0330-19	Dependent #4 Child Doesn't Have a Health Insurance		A	59	1	0560	X or Blank
0330-20	Dependent #5 Child		A	60	1	0561	X or Blank
0330-21	Dependent #5 Child Has Health Insurance		A	61	1	0562	X or Blank
0330-22	Dependent #5 Child Doesn't Have a Health Insurance		A	62	1	0563	X or Blank
0330-23	Dependent #6 Child		A	63	1	0564	X or Blank
0330-24	Dependent #6 Child Has Health Insurance		A	64	1	0565	X or Blank
0330-25	Dependent #6 Child Doesn't Have a Health Insurance		A	65	1	0566	X or Blank
0330-26	Dependent #7 Child		A	66	1	0567	X or Blank
0330-27	Dependent #7 Child Has Health Insurance		A	67	1	0568	X or Blank
0330-28	Dependent #7 Child Doesn't Have a Health Insurance		A	68	1	0569	X or Blank
0330-29	Dependent #8 Child		A	69	1	0570	X or Blank
0330-30	Dependent #8 Child Has Health Insurance		A	70	1	0571	X or Blank
0330-31	Dependent #8 Child Doesn't Have a Health Insurance		A	71	1	0572	X or Blank
0330-32	Dependent #9 Child		A	72	1	0573	X or Blank
0330-33	Dependent #9 Child Has Health Insurance		A	73	1	0574	X or Blank
0330-34	Dependent #9 Child Doesn't Have a Health Insurance		A	74	1	0575	X or Blank

0330-35	Filler		A	75	6	Not used by MD
0350	Fiscal Year Beginning Date		N		8 0016	If Fisc Yr Return, Must Be YYYYMMDD; Otherwise Zeros
0355	Fiscal Year Ending Date		N		8 0019	If Fisc Yr Return, Must Be YYYYMMDD; Otherwise Zeros
0360	Taxpayer Work Phone Number		AN		12 0086	Taxpayer's Work Phone Number; Requested but not required
0365	Preparer Phone Number		AN		12 0440	PREPARER'S PHONE NUMBER REQUIRED; if Prepared by taxpayer, Leave Blank
0370	Filing Status		N		1 0085	Enter 1,2,3,4,5, or 6; If 2 or 3, Spouse SSN Must Be Present
0375	MD Part-Year Resident From Date		N		8 0091	(YYYYMMDD) Must Be Present If Res Change = P, Otherwise Zeros
0380	MD Part-Year Resident To Date		N		8 0094	(YYYYMMDD) Must Be Present If Res Change = P, Otherwise Zeros
0385	Exemption Total A		N		1 0106	Total of Exempt (A) Yourself + Exempt (A) Spouse (0, 1 or 2)
0390	Exemption Total A Amt		NS		6 0109	Must Equal \$3200, \$2400, \$1800, \$1200, or \$600 x Exemption Total (A); Never > \$6400
0395	Exemption Total B		N		1 0124	Must Equal Sum Of '65' and Blind Exemptions (0 - 4)
0400	Exemption Total B Amt		NS		6 0127	Must Equal \$1000 x Exemption Total (B); Never > \$4000
0405	Exemption Total C		N		2 0160	Must Be > 0 If Any Dependents; must be equal to sum of Dependents Regular and Over 65
0410	Exemption Total C Amt		NS		6 0163	Must Equal \$3200, \$2400, \$1800, \$1200, or \$600 x Exemption Total ( C )
0415	Dependents Regular		N		2 0166	Must be Equal Number of Regular Dependents; Must Be > ZERO If Any Dependents Are Listed
0420	Dependents Over 65		N		2 0169	Must Equal Number of Dependents > 65; Must Be Less Than Or Equal To Number of Regular Dependents
0425	Total Nbr Exemption D		N		2 0208	Must Equal Sum Of Exemptions Totals A through C
0430	Total Exemption Amt D		NS		6 0211	Must Equal Sum Of Exemptions Amount Totals A through C
0435	Filler		NS		12	Not used by MD
0440	Filler		NS		12	Not used by MD
0445	FEDERAL AGI	L 1	NS		10 0214	Must Equal Amount of Federal Adjusted Gross Income
0450	Wages, Salaries and/or Tips	L 1a	NS		10 0217	Positive or 0
0455	ADDN-Interest	L 2	NS		8 0220	Positive or 0
0460	ADDN-State Retirement Pickup	L 3	NS		8 0223	Positive or 0; Must Equal Total Amt of State Pickup Shown in Box 14 of W2s
0465	ADDN-Lump Sum Distribution	L 4	NS		8 0226	Positive or 0
0470	ADDN-Other	L 5	NS		8 0241	Positive or 0; Must Be > Zero If BOX 'A' Additions Coded
0475	ADDN-TOTAL	L 6	NS		10 0244	Positive or 0; Must Be Sum Of Lines 2 through 5
0480	TOTAL INCOME	L 7	NS		10 0247	Must Equal The Sum Of Line 1 + Line 6 (Positive or Negative)
0485	SUBT-State Refund	L 8	NS		8 0250	Positive or 0
0490	SUBT-Child Care Expenses	L 9	NS		8 0253	Positive or 0; Can't exceed \$6,000
0495	SUBT-US Int/Dividends	L 10	NS		8 0256	Positive or 0
+0500	SUBT-Pen Exclusion	L 11	NS		8 0259	Positive or 0; Can't exceed \$24,500 for each taxpayer
0505	SUBT-SS/RR Benefits	L 12	NS		8 0262	Positive or 0
0510	SUBT-Nonresident Income	L 13	NS		9 0265	Positive, 0, or Negative
0515	SUBT-Other	L 14	NS		8 0280	Positive or 0; Must Be > Zero If BOX 'A' Subtraction Coded
0520	SUBT-Subtotal	L 15	NS		9 0283	Pos, 0, or Neg; Must Be Sum Of Lines 8 through 14
0525	SUBT-Two Income Subtr	L 16	NS		8 0286	Positive or 0; If > 0, Filing Status MUST Equal 2 (Max = 1,200)
0530	SUBT-TOTAL	L 17	NS		10 0289	Pos, 0, or Neg; Must Be Sum Of Line 15 and Line 16
0535	TOTAL MARYLAND AGI	L 18	NS		10 0292	Line 18 Must Equal LINE 7 Minus LINE 17 (Positive or Negative)
0540	DED-Total Federal Sch A	L 19a	NS		10 0298	If Method = Itemized, Must Equal Total Amount From Federal Schedule A
0545	DED-State/Loc Tax Sch A	L 19b	NS		10 0301	If Method = Itemized, Must Equal Amount From Line 5, Federal Schedule A
0550	DED-Net Maryland Amount	L 19c	NS		10 0304	If Method = Itemized, Must Equal Line 19a Minus Line 19b
0555	Deduction Amount	L 19	NS		10 0307	If (I), must=Line 19c; If (S), Std Ded Amt; If Res Change = P, See Atch #9; If Part-Year/ Military 1,2, or 3 equal "M" or "D", see Notes
0560	Net Income	L 20	NS		10 0310	Must Equal Line 18 Minus Line 19 (Positive or Negative)
0565	Exemption Amount	L 21	NS		6 0313	Must=Exempt Amt D; If Res Change=P, See Atch #9; If Part-Year/Military 1,2, or 3 equal "M" or "D", see Notes
0570	Taxable Net Income	L 22	NS		10 0316	Must Equal Line 20 Minus Line 21 (Positive; If Negative, Change To 0)
0575	Taxable Net Inc (Line 22)	L 23	NS		10 0319	Must Equal Line 22
0580	MARYLAND TAX	L 24	NS		10 0322	Must Equal MD TAX ( From Tables or Computation Worksheets Schedules I or II ) For Amount On Line 23
0585	Earned Income Credit	L 25	NS		8 0325	Positive or 0; See Instruction 18 of 2009 Maryland Tax Form Booklet
0590	Poverty Level Credit	L 26	NS		8 0328	Positive or 0; See Instruction 18 of 2009 Maryland Tax Form Booklet

0595	Non-refundable Tax Credits	L 27	NS	8 0331	Pos or 0; Must Equal Total Credits From Form 502CR, Part H, Line 8
0600	Business Tax Credits	L 28	NS	8 0334	Pos or 0; Must Equal Total Credits From Form 500CR, Part T, Line 26
0605	TOTAL CREDITS	L 29	NS	8 0337	Positive, Must Equal Sum of Line 25 Through Line 28
0610	MARYLAND TAX After Credits	L 30	NS	10 0340	Must Equal Line 24 Minus Line 29 (Positive; If Negative, Change To 0)
+0615	LOCAL TAX	L 31	NS	10 0343	Positive or 0; See Instruction 19 of 2009 Maryland Tax Form Booklet
+0620	Local Earned Income Credit	L 32	NS	8 0346	Positive or 0; See Instruction 19 of 2009 Maryland Tax Form Booklet
+0625	Local Poverty Level Credit	L 33	NS	8 0349	Positive or 0; See Instruction 19 of 2009 Maryland Tax Form Booklet
0630	Total Local Credits	L 34	NS	8 0352	Must Equal Line 32 + Line 33 (Positive or Zero)
0635	LOCAL TAX AFTER CREDITS	L 35	NS	10 0355	Must Equal Line 31 Minus Line 34 (Positive; If Negative, Change To 0)
0640	TOTAL MD + LOCAL TAX	L 36	NS	10 0358	Must Equal Line 30 + Line 35 (Positive or Zero)
0645	Chesapeake Bay Fund Amount	L 37	NS	8 0361	Positive or 0; See Instruction 20 of 2009 Maryland Tax Form Booklet
0650	Fair Campaign Fund Amount	L 38	NS	8 0364	Positive or 0; See Instruction 20 of 2009 Maryland Tax Form Booklet
0655	Contribution to MD Cancer Fund	L 39	NS	8 0367	Positive or 0; See Instruction 20 of 2009 Maryland Tax Form Booklet
0660	Maryland+Local Tax+Contributions	L 40	NS	10 0370	Must equal Line 36 + Line 37 + Line 38 + Line 39 (Positive or Zero)
0665	Maryland Tax Withheld	L 41	NS	8 0373	Must = TOTAL Maryland Tax W/H From All W2s, W2Gs, 1099Rs & 1099Gs
0670	Maryland Estimated Taxes Paid	L 42	NS	8 0376	Positive or Zero; Only Claim Estimated Tax Amounts Paid For Tax Year 2009
0675	Refundable EIC	L 43	NS	8 0379	Must = Ref EIC Per Instr 21 of Md Tax Booklet; Line 25 and Line 32 ARE REQUIRED
0680	Refundable Tax Credits	L 44	NS	8 0382	Refundable income tax credits from Part H, Line 6 of Form 502CR
0685	Total Payments/Credits	L 45	NS	8 0385	Positive, Must Equal Sum of Line 41 Through Line 44
0690	Balance Due	L 46	NS	8 0388	Pos, Line 40 Minus Line 45; If Neg, Enter 0 & Put Amt on Line 47 as Positive
0695	Overpayment	L 47	NS	8 0391	Pos, Line 45 Minus Line 40; If Neg, Enter 0 & Put Amt on Line 46 As positive
0700	Amt Ovrpmt to Credit Next Yr	L 48	NS	8 0394	Zero or Amount of Overpayment To Be Credited To Next Year Est Taxes
0705	Amount to be Refunded	L 49	NS	8 0397	Positive, Must Equal Line 47 Minus Line 48 Minus Line 50 (502UP interest)
0710	Interest From 502UP	L 50	NS	8 0400	Pos or 0; If > 0, Must = Line 18 On Form 502UP Required To Be Submitted
0715	Interest For Late Filing	L 50	NS	8 0403	Positive or Zero
0720	Total Interest	L 50	NS	8 0406	Positive or Zero; Must Equal 502UP Interest Plus Late Interest
0725	Total Amount Due	L 51	NS	8 0409	Positive or Zero; Must Equal Balance Due Plus Total Interest
0730	Date Prepared		N	8 0442	DATE PREPARED REQUIRED FOR ALL (YYYYMMDD);
0735	Code Number 1		N	3 0445	Must=0,221,247,300,301,302,321, or 912; If 302 502UP form must be submitted
0740	Code Number 2		N	3 0448	Must=0,221,247,300,301,302,321, or 912; If 302 502UP form must be submitted
0745	Code Number 3		N	3 0451	Must=0,221,247,300,301,302,321, or 912; If 302 502UP form must be submitted
0750	Injured Spouse Indicator		N	3 0454	If Return Claims Injured Spouse Status, Must = 200 and 502INJ must be submitted
0755	MD Software ID		N	5 0466	MUST Be Software ID Number Assigned and Approved By MD Efile Office
0760	Non-MD military income		NS	8 0475	If present, must be numeric
	Record Terminus		AN	1	Value "#"

NOTES:

! FOR ALL ONLINE RETURNS, ENTER FEDERAL PIN OR 'KEEPEL101'; SEE SECTION 3, CHAPTER 9 OF 2006 TAX YEAR EFILE HANDBOOK.

!! FOR VARIABLE FORMAT, ENTER ONLY THE APPROPRIATE DATA REQUIRED IN THE RESPECTIVE FIELD OR, IF NONE, DO NOT TRANSMIT THE FIELD.  
FOR FIXED FORMAT, NUMERIC FIELDS (#0350 - #0765) SHOULD BE FORMATTED WITH NUMERIC DATA, RIGHT JUSTIFIED WITH THE SIGN IN THE LAST POSITION.

IF ANY NON-REFUNDABLE CREDITS ARE INCLUDED IN FIELD #0595 (LINE 27), FORM 502CR MUST BE SUBMITTED WITH APPROPRIATE SUPPORTING DATA.  
IF ANY BUSINESS CREDITS ARE INCLUDED IN FIELD #0600 (LINE 28), FORM 500CR MUST BE SUBMITTED WITH APPROPRIATE SUPPORTING DATA.  
IF ANY REFUNDABLE CREDITS ARE INCLUDED IN FIELD #680 (LINE 44), FORM 502CR MUST BE SUBMITTED WITH APPROPRIATE SUPPORTING DATA.  
IF REFUNDABLE EARNED INCOME CREDIT IS ENTERED IN FIELD #0675 (LINE 43), FIELD #0585 (LINE 25) AND FIELD #0620 (LINE 32) MUST BE PRESENT BOTH A TAXABLE AND A MINIMUM INCOME RETURN (METHOD = N).

IF ANY INTEREST AMOUNT IS INCLUDED IF FIELD #0710 (LINE 50), FORM 502UP MUST BE SUBMITTED WITH THE AMOUNT ON LINE 18.  
IF THE INCOME WAS NOT RECEIVED EVENLY THROUGHOUT THE YEAR, ENTER CODE '301' IN FIELD #0740, #0745, OR #0750 AND SHOW THE DISTRIBUTION ON FORM 502UP.  
IF EXCEPTION CODE '301' IS ENTERED IN ONE OF THE FIELDS #0740, #0745 OR #0750, FORM 502UP MUST BE SUBMITTED.  
IF EXCEPTION CODE '302' IS ENTERED IN ONE OF THE FIELDS #0740, #0745 OR #0750, DO NOT SUBMIT FORM 502UP.  
IF FARMER/FISHERMAN RETURN FILED BEFORE MARCH 1, ENTER CODE '300' IN ONE OF THE FIELDS #0740, #0745, OR #0750, BUT DO NOT SUBMIT FORM 502UP.

REQUESTED PAYMENT DATE FOR DIRECT DEBIT OF TOTAL AMOUNT DUE MAY BE UP TO APRIL 15, OR MUST BE DATE PREPARED, IF AFTER APRIL 15.

MARYLAND WITHHOLDING FOR UNEMPLOYMENT COMPENSATION SHOULD BE SUBMITTED ON THE MARYLAND FORM 1099G/MD.

WHEN DETERMINING THE MARYLAND INCOME FACTOR FOR PART-YEAR RETURNS, CARRY THE AMOUNT TO FOUR DECIMAL PLACES, ROUNDED.  
EXAMPLE: .778265 = .7783.

\*\*\* IF MARYLAND ADJUSTED INCOME IS LESS THAN ZERO OR ZERO, MARYLAND INCOME FACTOR IS ZERO  
\*\*\* IF MARYLAND ADJUSTED GROSS INCOME IS GREATER THAN ZERO AND FEDERAL ADJUSTED GROSS INCOME IS LESS THAN ZERO OR ZERO, MARYLAND INCOME FACTOR IS '1.000'.  
\*\*\* IF MARYLAND INCOME FACTOR IS MORE THAN 1.000, USE 1.000

IF CLAIMING INJURED SPOUSE STATUS, CODE '200' MUST BE ENTERED IN FIELD #0755 AND FORM 502INJ MUST BE SUBMITTED.

IF FILING A DECEDENT RETURN, ATTACH LETTERS OF ADMINISTRATION AND/OR DEATH CERTIFICATE TO THE FORM EL101 RETAINED BY YOU.

FIELDS #0740, #0745, #0750 CODES:

'221' - TAXPAYER FILES MFS OR HOH CLAIMING SPOUSE EXEMPTION REGULAR AND/OR BLIND AND OVER 65  
'247' - FOR RETURNS REJECTED BY MARYLAND, THEN RETRANSMITTED  
'300' - FARMER/FISHERMAN  
'301' - INCOME WAS NOT RECEIVED EVENLY THROUGHOUT THE YEAR  
'302' - IF 90% OF TAXABLE INCOME IS TAXABLE BY ANOTHER STATE AND THE UNDERPAYMENT IS NOT GREATER THAN THE LOCAL TAX  
'321' - TAXPAYER AND/OR SPOUSE IS DECEASED  
'912' - TAXPAYER AND/OR SPOUSE WAS/WERE IN COMBAT ZONE

ONE OF THE FIELDS #300-8, #300-9, OR #300-10 MUST EQUAL "N" IF TAXPAYER RESIDED IN MD FULL YEAR.

ONE OF THE FIELDS #300-8, #300-9, OR #300-10 MUST EQUAL "P" IF TAXPAYER RESIDED IN MD PART-YEAR.

ONE OF THE FIELDS #300-8, #300-9, #300-10 MUST EQUAL "M" IF A JOINT RETURN WHEN MILITARY PERSONNEL NON-MD RESIDENT AND CIVILIAN SPOUSE WITH ANY INCOME RESIDING IN MD MORE THAN SIX MONTHS

ONE OF THE FIELDS #300-8, #300-9, #300-10 MUST EQUAL "D":1). IF A JOINT RETURN WHEN MILITARY PERSONNEL NON-MD RESIDENT WITH MILITARY INCOME INCOME IN MD AND CIVILIAN SPOUSE WITH ANY INCOME RESIDING IN MD MORE THAN SIX MONTHS; 2). JOINT RETURN WITH DIFFERENT TAX PERIODS;

3). WHEN TAXPAYER FILES HOH OR MFS AND CLAIMS AN EXEMPTION/S FOR THE SPOUSE, INCLUDING THE ADDITIONAL EXEMPTION/S FOR BEING OVER 65 OR BLIND IF APPLICABLE.

IF ONE OF THE FIELDS #300-8, #300-9 OR #300-10 IS EQUAL TO "M" OR "D"(ONLY WHEN "D" STANDS FOR MILITARY CASE), TO CALCULATE PRORATED DEDUCTIONS AND EXEMPTIONS USE MILITARY SHEET A.

IF ONE OF THE FIELDS #300-8, #300-9 OR #300-10 IS EQUAL TO "D"(ONLY WHEN "D" STANDS FOR MILITARY CASE), TO CALCULATE MARYLAND AND LOCAL INCOME TAX USE MILITARY SHEET B.

STATE PICKUP AMOUNT.

MARYLAND EDIT PROGRAM WILL ACCEPT THE STATE PICKUP AMOUNT IN OCCURENCES 1,2,3, OR 4 OF BOX 14 OF W-2 FORM. MARYLAND EDIT PROGRAM WILL NOT

ACCEPT THE STATE PICKUP AMOUNT IN MORE THAN ONE OCCURENCES ON EACH W-2 FORM.

IF STATE RETIREMENT PICKUP (LINE 3 OF FORM 502) IS GREATER THAN ZERO, IT MUST BE EQUAL TO TOTAL OF STATE PICKUP AMOUNTS OF BOX(ES) 14 IN ALL W-2 FORMS.

IF ONE OF THE 300-8,300-9, OR 300-10 FIELDS ARE EQUAL TO "P", FIELD 300-11 MUST BE PRESENT AND EQUAL TO LAST STATE OF RESIDENCE IN US.

IF NOT APPLICABLE, MUST EQUAL TO "FC" - FOR FOREIGN COUNTRY.

!!! FIELD 0070-e IAT INDICATOR - FOR TY2009, IF IAT INDICATOR = "X" AND ANY OF ACH FIELDS (0024, 0027, 0028, 0030, 0040, 0048) ARE PRESENT, THE RETURNS WILL BE REJECTED.

Allowable relationship abbreviations:

Child	CH
Grandchild	GC
Grandparent	GP
Parent	PT
Brother	BR
Sister	SR
Aunt	AT
Uncle	UL
Nephew	NP
Niece	NC
Son	SN
Step-Son	SS
Daughter	DT
Step-Daughter	SD
None	NN
Other	

MARYLAND ELECTRONIC RECORD LAYOUT FOR 2009 FORM 505

October 8, 2009

MD505 FORM IN GENERIC RECORD LAYOUT  
\* - New Field, + - Revised Field

NOTE: ALL REFERENCES TO THE HANDBOOK ARE SUBJECT TO CHANGE

Field	Identification	Field Type/Length	New Error Code	Validation Description
	Byte Count	N	4	Value "2754" or "nnn" for variable format
0000	Record ID Type	AN	6	"STbbbb"
0001	Form Number	AN	6	"0001bb"
0002	Page Number	AN	5	"PG01b"
0003	Taxpayer Identification Number	N	9 1028	PRIMARY SSN; Must Be Nine Numerics and >00000000 and <999999999
0004	Foreign Account Indicator	AN	1	Blank
0005	Form/Schedule Number	N	7	Value "0000001"
0010	State Code	A	2	Value "MD"
0011	City Code	A	2	Reserved
0015	Imperfect Return Indicator (IRS use only)	A	1 1086	Value "E" = Exception Processing or Blank
0016	ITIN/SSN Mismatch (IRS use only)	A	1 1083	Value "M" = Mismatch or Blank
0019	State Only Indicator	A	2 1084	"SO" (State Only return data)
0020	DCN	N	14 1001	Must Be Present And Valid (DCN)
0023	RSN	N	16 1004	Must Be Present And Valid (RSN)
0024	Direct Deposit/Debit Indicator	N	1	Blank or 1 = Direct Deposit, 2 = Direct Debit
0025	Reserved-RTN-Flag	N	1	Not Used by Maryland
0027	Direct Debit Date	N	8 1529	YYYYMMDD for Direct Debit only
0028	Direct Debit Amount	L 52e	NS 12 1527	Direct Debit AMT only; If Present, must be > 0 & <=L54 & ACH info/Payment date must be present
0030	State-Routing Transit Nbr (RTN)	L 55b	N 9 1523	Zero or If PRESENT, MUST BE A VALID 'RTN' on the 'FOMF' Bank File
0032	State-RTN-Indicator	N	1	Not Used by Maryland
0035	State-Deposit Acct Nbr (DAN)	L 55c	AN 17 1526	Blank, or (Numerics, Alphas, Hyphens), Left-justified With Trailing Blanks
0040	State-Checking-Acct Indicator	L 55a	A 1 1517	X or Blank; If 'RTN' > 0 & 'DAN' IS PRESENT, One Indicator MUST Be 'X'
0048	State-Savings-Acct Indicator	L 55a	A 1 1520	X or Blank; If 'RTN' > 0 & 'DAN' IS PRESENT, One Indicator MUST Be 'X'
0049	On-Line-State-Return	A	1	Blank or 'O' for Online
0050-a	Preparer SSN/Preparer TIN	AN	9 1574	May be 9N or PNNNNNNNN or SNNNNNNNN; requested but not required
0050-b	Preparer EIN	N	9	Not Used by Maryland
0050-c	Preparer ZIP	N	5	Not Used by Maryland
0050-d	Preparer ZIP+4	N	4	Not Used by Maryland
0052-a	Filler	AN	5	Not used by MD
0052-b	Return Preparer Name	AN	35 1541	PREPARED NAME REQUIRED; If Prepared by Taxpayer, Enter "Taxpayer"
0052-c	Preparer Address	AN	30 1544	PREPARED ADDRESS REQUIRED; If Prepared by Taxpayer, Enter "Same"
0052-d	Preparer City	AN	20 1544	PREPARED CITY REQUIRED; If Prepared by Taxpayer, Leave Blank
0052-e	Preparer State	AN	2 1544	PREPARED STATE REQUIRED; If Prepared by Taxpayer, Leave Blank
0052-f	Preparer Self-Emp Indicator	AN	1	Not Used by Maryland
0055	Secondary Soc Sec Nbr	N	9 1043	If FS = 2 or 3, Must Be > 000000000 and < 999999999
0060-a	Primary Last Name	AN	32 1025	Must be at least one character; See Chapter 6 for valid character set
0060-b	Primary Suffix	AN	3 1025	Blank or Use For Primary Suffix Only
0062	Date of Death Primary	N	8 1031	If Primary Taxpayer Decd, Must be YYYYMMDD; Otherwise Zeros
0065-a	Secondary Last Name	AN	32 1040	Blank or if FS = 2, Must be at least one character, See Chapter 6 for valid
0065-b	Secondary Suffix	AN	3 1040	Blank or Use For Secondary Suffix Only
0068	Date of Death Secondary	N	8 1046	If Secondary Taxpayer Decd, Must be YYYYMMDD; Otherwise Zeros
0070-a	Primary First Name	AN	16 1019	Must be at least one character; See Chapter 6 for valid character set
0070-b	Primary Middle Initial	AN	1 1022	Blank or Present; Not Required
0070-c	Secondary First Name	AN	16 1034	Blank or if FS = 2, Must be at least one character, See Chapter 6 for valid
0070-d	Secondary Middle Initial	AN	1 1037	Blank or Present; Not Required
+0070-e	IAT Indicator	AN	1 1074	X or Blank; "X" indicates IAT payment or refund; See Notes below
0074	In C/O Addressee	AN	35	Not used by MD
0075	Street Address	AN	35 1055	Must be present for USA address; Special Characters Limited; See Attachment #1
0077	Foreign Street Address	AN	35 1055	Must be present for foreign address
0080	Street Address Continuation	AN	35 1058	Not Required; May be used for USA address continuation; Special Characters Limited; See Attachment #1
0085	City/Town	A	22 1061	Must be present for USA address
0087	Foreign City, State or Province	AN	35 1058	Must be present for foreign address
0090	City Code	N	5	Not used by MD
0095	State Abbreviation	A	2 1064	Must Be Present for USA address only; Use Standard State Abbreviations; See Attachment #2
0098	Foreign Country	A	22 1061	Must be present for foreign address
0100	Zipcode 5 + Zip 4	N	9 1067, 1	Must Be 9 Numerics and used for USA address only; See Attachment #2 For Valid Zipcode 5 Nbrs
0105	County	A	20	Not used by MD
0110	MD Software ID	N	5 1571	Must be Software Identification NBR Approved by MD E-File Office
0115	Taxpayer Home Phone Number	AN	12 1072	Taxpayer's Home Phone Number; Requested but not Required
0120	Primary TP Signature	N	5	Not Used by MD
0125	Spouse Signature	N	5	Not Used by MD
0126	ERO EFIN/PIN	N	11	Not used by MD

0150 - 0205 CONSISTENCY SECTION - NOT USED BY MARYLAND

Field	Identification	Field Type/Length	Pos	New Error Code	Validation Description
0300-1	Transmission Type	A	1	1 1565	MUST BE 'R' for Regular Electronic Filing OR 'O' for Online Filing
0300-2	Form Record ID	N	2	3 1007	Must equal "505" and be in generic record only
0300-3	State Operations (Reserved)	A	5	6 1010	Not used by MD, reserved for future use
0300-4	Decedent Return Indicator	A	11	1 1049	Blank; or 'P' if Primary, 'S' if Secondary or 'B' if Both Deceased
0300-5	Decedent Return In Care Of Name	AN	12	30 1052	Blank; or Name of Administrator or In Care of Addressee For Decd Return
0300-6	State of Legal Residence	A	42	2 1076	Must Be Present; Use Attchm. #2 for Standard State Abbreviations, use "FC" - foreign country
0300-7	City/Town of Pa Residence	A	44	24 1079	Must Be Present For Pennsylvania Residents
0300-8	Resident For Entire Year	A	68	1 1082	Must Be Y=YES or N=NO
0300-9	Taxpayer/Spouse Military Member	A	69	1 1085	Must Be Y=YES, N=NO, or D (when claiming an exemption/s for the spouse when FS=3 or 4). When (Y and D) or (N and D) combination apply, use D
0300-10	Md Return Filed For Prior Year	A	70	1 1088	Must Be Y=YES or N=NO
0300-11	Prior Year Resident/Nonresident	A	71	1 1091	Blank; or if Field #0300-10 = 'Y', Must Be R=RESIDENT or N=NONRESIDENT
0300-12	Resided in Md For Current Year	A	72	1 1094	Must Be Y=YES or N=NO
0300-13	Exemption Self	A	73	1 1103	X if FS 1, 2, 3, 4, 5; BLANK if FS 6
0300-14	Exemption Spouse	A	74	1 1106	X if FS=2; X if FS=3 or 4 when applicable; blank otherwise

0300-15	Self 65 or Over	A	75	1	1115	X or Blank	
0300-16	Self Blind	A	76	1	1118	X or Blank	
0300-17	Spouse 65 or Over	A	77	1	1121	X or Blank if FS=2; X if FS=3 or 4 when applicable; all others blank	
0300-18	Spouse Blind	A	78	1	1124	X or Blank if FS=2; X if FS=3 or 4 when applicable; all others blank	
0300-19	Foreign Address Indicator	A	79	1	1071	Required, "Y" or "N" only; "Y" for foreign address, "N" for domestic address	
0300-20	Filler	A	80	1		Not used by MD	
0305-1	First Name of Dependent #1	A	1	10	1133	First Name of Dependent #1 Only; Must Be Present If Exempts Total (C) > 0	
0305-2	Last Name of Dependent #1	A	11	15	1134	Last Name of Dependent #1 Only; Must be present when First Name of Dependent #1 is present	
0305-3	Relationship of Dependent #1	A	26	2	1606	Required if First Name of Dependent #1 is present; see attachment 5 for valid abbreviations	
0305-4	Dependent #1 Regular	A	28	1	1607	X or Blank	
0305-5	Dependent #1 65 or Over	A	29	1	1608	X or Blank	
0305-6	SSN of Dependent #1	N	30	9	1136	Required if First Name of Dependent #1 is present and must be > 000000000 and < 999999999	
0305-7	First Name of Dependent #2	A	39	10	1139	First Name of Dependent #2 Only	
0305-8	Last Name of Dependent #2	A	49	15	1140	Last Name of Dependent #2 Only; Required when First Name of Dependent #2 is present	
0305-9	Relationship of Dependent #2	A	64	2	1609	Required if First Name of Dependent #2 is present; see attachment 5 for valid abbreviations	
0305-10	Dependent #2 Regular	A	66	1	1610	X or Blank	
0305-11	Dependent #2 65 or Over	A	67	1	1611	X or Blank	
0305-12	SSN of Dependent #2	N	68	9	1142	Required if First Name of Dependent #2 is present and must be > 000000000 and < 999999999	
0305-13	Filler	A	77	4		Blank	
0310-1	First Name of Dependent #3	A	1	10	1145	First Name of Dependent #3 Only	
0310-2	Last Name of Dependent #3	A	11	15	1146	Last Name of Dependent #3 Only; Required when First Name of Dependent #3 is present	
0310-3	Relationship of Dependent #3	A	26	2	1612	Required if First Name of Dependent #3 is present; see attachment 5 for valid abbreviations	
0310-4	Dependent #3 Regular	A	28	1	1613	X or Blank	
0310-5	Dependent #3 65 or Over	A	29	1	1614	X or Blank	
0310-6	SSN of Dependent #3	N	30	9	1148	Required if First Name of Dependent #3 is present and must be > 000000000 and < 999999999	
0310-7	First Name of Dependent #4	A	39	10	1151	First Name of Dependent #4 Only	
0310-8	Last Name of Dependent #4	A	49	15	1152	Last Name of Dependent #4 Only; Required when First Name of Dependent #4 is present	
0310-9	Relationship of Dependent #4	A	64	2	1615	Required if First Name of Dependent #4 is present; see attachment 5 for valid abbreviations	
0310-10	Dependent #4 Regular	A	66	1	1616	X or Blank	
0310-11	Dependent #4 65 or Over	A	67	1	1617	X or Blank	
0310-12	SSN of Dependent #4	N	68	9	1154	Required if First Name of Dependent #4 is present and must be > 000000000 and < 999999999	
0310-13	Filler	A	77	4		Not used by MD	
0315-1	First Name of Dependent #5	A	1	10	1157	First Name of Dependent #5 Only	
0315-2	Last Name of Dependent #5	A	11	15	1158	Last Name of Dependent #5 Only; Required when First Name of Dependent #5 is present	
0315-3	Relationship of Dependent #5	A	26	2	1618	Required if First Name of Dependent #5 is present; see attachment 5 for valid abbreviations	
0315-4	Dependent #5 Regular	A	28	1	1619	X or Blank	
0315-5	Dependent #5 65 or Over	A	29	1	1620	X or Blank	
0315-6	SSN of Dependent #5	N	30	9	1160	Required if First Name of Dependent #5 is present and must be > 000000000 and < 999999999	
0315-7	First Name of Dependent #6	A	39	10	1590	First Name of Dependent #6 Only	
0315-8	Last Name of Dependent #6	A	49	15	1598	Last Name of Dependent #6 Only; Required when First Name of Dependent #6 is present	
0315-9	Relationship of Dependent #6	A	64	2	1621	Required if First Name of Dependent #6 is present; see attachment 5 for valid abbreviations	
0315-10	Dependent #6 Regular	A	66	1	1622	X or Blank	
0315-11	Dependent #6 65 or Over	A	67	1	1623	X or Blank	
+0315-12	ADDN Box A	L 19	A	68	2	1361	BLANK; Or Must Be Ab - ZZ (Upper Case Only) if Line 19 Amount > Zero
+0315-13	ADDN Box B	L 19	A	70	2	1364	BLANK; Or Ab - ZZ (Upper Case) ONLY if ADDN BOX A Contains a Code
+0315-14	ADDN Box C	L 19	A	72	2	1367	BLANK; Or Ab - ZZ (Upper Case) ONLY if ADDN BOX B Contains a Code
+0315-15	ADDN Box D	L 19	A	74	2	1369	BLANK; Or Ab - ZZ (Upper Case) ONLY if ADDN BOX C Contains a Code
+0315-16	SUBT Box A	L 23	A	76	2	1382	BLANK; Or Must Be A - Z (Upper Case Only) if Line 23 Amount > Zero
+0315-17	SUBT Box B	L 23	A	78	2	1385	BLANK; Or A - Z (Upper Case) ONLY if SUBTR BOX A Contains a Code
+0315-18	Filler	A	80	1		Blank; Not used by Maryland	
+0320-1	SUBT Box C	L 23	A	1	2	1388	BLANK; Or A - Z (Upper Case) ONLY if SUBTR BOX B Contains a Code
+0320-2	SUBT Box D	L 23	A	3	2	1389	BLANK; Or A - Z (Upper Case) ONLY if SUBTR BOX C Contains a Code
0320-3	DEDUCTION METHOD	A	5	1	1400	Itemized (I), Standard (S), Nontaxable (N); See Attachment #6	
+0320-4	AGI Factor	L 26e	AN	6	5	1415	Pos or 0; Carry Four Decimal Places Rounded; See Worksheet in Nonres Instr #14
+0320-5	AGI Factor	L 29	AN	11	5	1427	Pos or 0; Carry Four Decimal Places Rounded; See Worksheet in Nonres Instr #14
0320-6	Primary Taxpayer MD PIN	A	16	9	1532	IF ONLINE FILING, ENTER FEDERAL PIN OR 'KEEPEL101' - SEE * BELOW	
0320-7	Secondary Taxpayer MD PIN	A	25	9	1535	IF ONLINE FILING, ENTER FEDERAL PIN OR 'KEEPEL101' - SEE * BELOW	
0320-8	Taxpayer E-mail Address	AN	34	45	1538	BLANK, or TAXPAYER'S E-MAIL ADDRESS - ONE ONLY, NOT BOTH TPs	
0320-9	Taxpayer Authorization Box	A	79	1	1562	Y, N, or Blank; (Y= YES, N or Blank = NO)	
0320-10	Filler	A	80	1		Blank; Not used by Maryland	
0325-1	SSN of Dependent #6	N	1	9	1591	Required if First Name of Dependent #6 is present and must be > 000000000 and < 999999999	
0325-2	First Name of Dependent #7	A	10	10	1592	First Name of Dependent #7 Only	
0325-3	Last Name of Dependent #7	A	20	15	1599	Last Name of Dependent #7 Only; Required when First Name of Dependent #7 is present	
0325-4	Relationship of Dependent #7	A	35	2	1624	Required if First Name of Dependent #7 is present; see attachment 5 for valid abbreviations	
0325-5	Dependent #7 Regular	A	37	1	1625	X or Blank	
0325-6	Dependent #7 65 or Over	A	38	1	1626	X or Blank	
0325-7	SSN of Dependent #7	N	39	9	1593	Required if First Name of Dependent #7 is present and must be > 000000000 and < 999999999	
0325-8	First Name of Dependent #8	A	48	10	1594	First Name of Dependent #8 Only	
0325-9	Last Name of Dependent #8	A	58	15	1600	Last Name of Dependent #8 Only; Required when First Name of Dependent #8 is present	
0325-10	Relationship of Dependent #8	A	73	2	1627	Required if First Name of Dependent #8 is present; see attachment 5 for valid abbreviations	
0325-11	Dependent #8 Regular	A	75	1	1628	X or Blank	
0325-12	Dependent #8 65 or Over	A	76	1	1629	X or Blank	
0325-13	Filler	A	77	4		Not used by MD	
0330-1	SSN of Other Dependent #8	N	1	9	1595	Required if First Name of Dependent #8 is present and must be > 000000000 and < 999999999	
0330-2	First Name of Dependent #9	A	10	10	1596	First Name of Dependent #9 Only	
0330-3	Last Name of Dependent #9	A	20	15	1601	Last Name of Dependent #9 Only; Required when First Name of Dependent #9 is present	
0330-4	Relationship of Dependent #9	A	35	2	1630	Required if First Name of Dependent #9 is present; see attachment 5 for valid abbreviations	
0330-5	Dependent #9 Regular	A	37	1	1631	X or Blank	
0330-6	Dependent #9 65 or Over	A	38	1	1632	X or Blank	
0330-7	SSN of Other Dependent #9	N	39	9	1597	Required if First Name of Dependent #9 is present and must be > 000000000 and < 999999999	
0330-8	Filler	A	48	33		Not used by MD	
0350	Fiscal Year Beginning Date	N	8	1013		If Fisc Yr Return, Must Be YYYYMMDD; Otherwise Zeros	
0355	Fiscal Year Ending Date	N	8	1016		If Fisc Yr Return, Must Be YYYYMMDD; Otherwise Zeros	
0360	Taxpayer Work Phone Number	AN	12	1077		Taxpayer's Work Phone Number; Requested but not Required	
0365	Return Preparer Phone Number	AN	12	1545		PREPARER PHONE NUMBER REQUIRED; if prepared by Taxpayer, leave blank	
0370	Filing Status	N	1	1073		Enter 1,2,3,4,5, or 6; If 2 or 3, Spouse SSN Must Be Present	
0375	From Date	N	8	1097		(YYYYMMDD) Must Be Present If Resident During Current Yr (#0300-12 = Y)	
0380	To Date	N	8	1100		(YYYYMMDD) Must Be Present If Resident During Current Yr (#0300-12 = Y)	
0385	Exemption Total A	N	1	1109		Total of Exempt (A) Yourself + Exempt (A) Spouse; Valid values 0, 1 or 2	
0390	Exemption Total A Amt	NS	6	1112		Must Equal \$3200,\$2400,\$1800, \$1200, or \$600 x Exemption Total (A); Never > \$6400	
0395	Exemption Total B	N	1	1127		Must Equal Sum Of '65' and Blind Exemptions (0 - 4)	
0400	Exemption Total B Amt	NS	6	1130		Must Equal \$1000 x Exemption Total (B); Never > \$4000	
0405	Exemption Total C	N	2	1163		Must Be > 0 If Any Dependents; must be equal to sum of Dependents Regular and 65 or Over	

0410	Exemption Total C Amt	NS	6	1166	Must Equal \$3200,\$2400,\$1800,\$1200, or \$600 x Exemption Total ( C )
0415	Dependents Regular	N	2	1169	Must Equal to Number of Regular Dependents; must be > ZERO if Any Dependents are Listed
0420	Dependents Over 65	N	2	1172	Must Equal Number of Dependents > 65; must be Equal Or Less than Number of Regular Dependents
0425	Exemption Total D	N	2	1205	Must Equal Sum Of Exemptions Total A thru C
0430	Exemption Total D Amt	NS	6	1208	Must Equal Sum of Exemptions Amounts Totals A Thru C
0435	Filler	NS	12		Not used by MD
0440	Filler	NS	12		Not used by MD
0445	Wages, Salaries, Tips, Col #1	L 1	NS	10 1217	Positive or 0; Wages, Salaries & Tips From Federal Return
0450	Taxable Int Income, Col #1	L 2	NS	9 1220	Positive or 0; Taxable Interest Income From Federal Return
0455	Dividend Income, Col #1	L 3	NS	9 1223	Positive or 0; Dividend Income From Federal Return
0460	Taxable Refunds, Etc, Col #1	L 4	NS	9 1226	Positive or 0; Taxable Refund, Credits, Etc From Federal Return
0465	Alimony Received, Col #1	L 5	NS	9 1229	Positive or 0; Alimony Received From Federal Return
0470	Business Inc or Loss, Col #1	L 6	NS	9 1232	Positive, Negative or 0; Business Income From Federal Return
0475	Capital Gains or Loss, Col #1	L 7	NS	9 1235	Positive, Negative or 0; Capital Gain or Loss From Federal Return
0480	Other Gains or Losses, Col #1	L 8	NS	9 1238	Positive, Negative or 0; Other Gains or Losses From Federal Return
0485	Pensions, IRAs, Etc, Col #1	L 9	NS	9 1241	Positive or 0; Taxable Pensions, IRAs, Etc From Federal Return
0490	Rents, Royalties, Etc, Col #1	L10	NS	9 1244	Positive, Negative or 0; Rents, Royalties, Partnerships, Etc From Fed Rtn
0495	Farm Income or Loss, Col #1	L11	NS	9 1247	Positive, Negative or 0; Farm Income or Loss From Federal Return
0500	Unemployment Comp, Col #1	L12	NS	9 1250	Positive or 0; Unemployment Compensation From Federal Return
0505	Taxable SS/RR Benefits, Col #1	L13	NS	9 1253	Positive or 0; Taxable Amount of SS/RR Income From Federal Return
0510	Other Income, Col #1	L14	NS	9 1256	Positive, Neg or 0; Other Inc (Lottery/Gambling Winnings) From Fed Rtn
0515	Total Income, Col #1	L15	NS	10 1259	Positive, Negative or 0; Total of Lines 1 Through 14, Col #1
0520	Total Federal Adj, Col #1	L16	NS	9 1262	Positive or 0; Adjustments to Federal Income From Federal Return
0525	Fed Adj Gross Income, Col #1	L17	NS	10 1265	Positive, Negative or 0; Line 15 Minus Line 16, Col #1
0530	Wages, Salaries, Tips, Col #2	L 1	NS	10 1268	Positive or 0; Wages, Salaries & Tips From Maryland Sources
0535	Taxable Int Income, Col #2	L 2	NS	9 1271	Positive or 0; Taxable Interest Income From Maryland Sources
0540	Dividend Income, Col #2	L 3	NS	9 1274	Positive or 0; Dividend Income From Maryland Sources
0545	Alimony Received, Col #2	L 5	NS	9 1277	Positive or 0; Alimony Received From Maryland Sources
0550	Business Inc or Loss, Col #2	L 6	NS	9 1280	Positive, Negative or 0; Business Income From Maryland Sources
0555	Capital Gains or Loss, Col #2	L 7	NS	9 1283	Positive, Negative or 0; Capital Gain or Loss From Maryland Sources
0560	Other Gains or Losses, Col #2	L 8	NS	9 1286	Positive, Negative or 0; Other Gains or Losses From Maryland Sources
0565	Rents, Royalties, Etc, Col #2	L10	NS	9 1289	Positive, Neg or 0; Rents, Royalties, Partnerships, Etc From Md Sources
0570	Farm Income or Loss, Col #2	L11	NS	9 1292	Positive, Negative or 0; Farm Income or Loss From Maryland Sources
0575	Other Income, Col #2	L14	NS	9 1295	Pos, Neg or 0; Other Inc (Lottery/Gambling Winnings) From Md Sources
0580	Total Income, Col #2	L15	NS	10 1298	Positive, Negative or 0; Total of Lines 1 Through 14, Col #2
0585	Total Federal Adj, Col #2	L16	NS	9 1301	Positive or 0; Adjustments to Federal Income From Maryland Sources
0590	Fed Adj Gross Income, Col #2	L17	NS	10 1304	Positive, Negative or 0; Line 15 Minus Line 16, Col #2
0595	Wages, Salaries, Tips, Col #3	L 1	NS	10 1307	Positive or 0; Wages, Salaries & Tips From Non-Md Sources
0600	Taxable Int Income, Col #3	L 2	NS	9 1310	Positive or 0; Taxable Interest Income From Non-Md Sources
0605	Dividend Income, Col #3	L 3	NS	9 1313	Positive or 0; Dividend Income From Non-Md Sources
0610	Taxable Refunds, Etc, Col #3	L 4	NS	9 1316	Positive or 0; Taxable Refund, Credits, Etc From Non-Md Sources
0615	Alimony Received, Col #3	L 5	NS	9 1319	Positive or 0; Alimony Received From Non-Md Sources
0620	Business Inc or Loss, Col #3	L 6	NS	9 1322	Positive, Negative or 0; Business Income From Non-Md Sources
0625	Capital Gains or Loss, Col #3	L 7	NS	9 1325	Positive, Negative or 0; Capital Gain or Loss From Non-Md Sources
0630	Other Gains or Losses, Col #3	L 8	NS	9 1328	Positive, Negative or 0; Other Gains or Losses From Non-Md Sources
0635	Pensions, IRAs, Etc, Col #3	L 9	NS	9 1331	Positive or 0; Taxable Pensions, IRAs, Etc From Non-Md Sources
0640	Rents, Royalties, Etc, Col #3	L 10	NS	9 1334	Pos, Neg or 0; Rents, Royalties, Partnerships, Etc From Non-Md Sources
0645	Farm Income or Loss, Col #3	L 11	NS	9 1337	Positive, Negative or 0; Farm Income or Loss From Non-Md Sources
0650	Unemployment Comp, Col #3	L 12	NS	9 1340	Positive or 0; Unemployment Compensation From Non-Md Sources
0655	Taxable SS/RR Benefits, Col #3	L 13	NS	9 1343	Positive or 0; Taxable Amount of SS/RR Income From Non-Md Sources
0660	Other Income, Col #3	L 14	NS	9 1346	Pos, Neg or 0; Other Inc (Lottery/Gambling Winnings) From Non-Md Sources
0665	Total Income, Col #3	L 15	NS	10 1349	Positive, Negative or 0; Total of Lines 1 Through 14, Col #3
0670	Total Federal Adj, Col #3	L 16	NS	9 1352	Positive or 0; Adjustments to Federal Income From Non-Md Sources
0675	Fed Adj Gross Income, Col #3	L 17	NS	10 1355	Positive, Negative or 0; Line 15 Minus Line 16, Col #3
+0680	ADDN-Non Maryland Loss and Adjustments	L 18	NS	8 1358	Must Equal Sum of all losses in Col. 3 (converted to positive number ) and adjustment (Line 16, Col. 3)
0685	ADDN-Other	L 19	NS	8 1370	Positive or 0; Must Be > Zero If BOX A Coded
0690	ADDN-TOTAL	L 20	NS	8 1373	Positive or 0; Must Be Sum of Line 18 and 19
0695	TOTAL INCOME	L 21	NS	10 1376	Positive, 0 or Negative; Must Be Sum of Line 17, Col #1 and Line 20
0700	SUBT- Taxable Military Income Nonresident	L 22	NS	10 1379	Positive or 0; Must equal to Taxable Military Income of Non-Resident
0705	SUBT-Other	L 23	NS	8 1391	Positive or 0; Must Be > Zero If BOX A Coded
0710	SUBT-TOTAL	L 24	NS	10 1394	Positive or 0; Must Be Sum Of Line 22 and Line 23
0715	TOTAL MARYLAND AGI	L 25	NS	10 1397	Line 25 Must Equal LINE 21 Minus LINE 24 (Positive, 0, or Negative)
0720	DED-STANDARD	L 26a	NS	8 1403	If Method = Standard, Must Equal Standard Ded Amount From Worksheet
0725	DED-Total Federal Sch A	L 26b	NS	8 1406	If Method = Itemized, Must Equal Total Amount From Federal Schedule A
0730	DED-State/Loc Tax Sch A	L 26c	NS	8 1409	If Method = Itemized, Must Equal Amount From Line 5, Federal Schedule A
0735	DED-Net Maryland Amount	L 26d	NS	8 1412	If Method = Itemized, Must Equal Line 26b Minus Line 26c
0740	Deduction Amount	L 26	NS	8 1418	Positive or 0; Must Equal Line 26a or Line 26d Multiplied by Line 26e
0745	Net Income	L 27	NS	10 1421	Must Equal Line 25 Minus Line 26 (Positive, 0, or Negative)
0750	Exemption Amount	L 28	NS	6 1424	Must = Total Exemptions Amount D;
0755	Maryland Exemption Allowance	L 30	NS	6 1430	Positive or 0; Multiply Line 28 By Line 29 And Round To Nearest Dollar
0760	Taxable Net Income	L 31	NS	10 1433	Must Equal Line 27 Minus Line 30 (Positive, or Zero; If Negative, Change To 0)
0765	MARYLAND TAX	L 32a	NS	8 1436	Positive or 0; Must Equal MD tax from Line 16, Form 505NR (Form 505NR must be attached)
0770	Special Nonresident Tax	L 32b	NS	8 1439	Pos or 0; Must Equal amount from Line 17, Form 505NR (Form 505NR must be attached)
0775	Total Maryland Tax	L 32c	NS	8 1442	Pos or 0; Must Equal Total Of Line 32a and Line 32b
0780	Earned Income Credit	L 33	NS	8 1445	Pos or 0; See Instruction 20 of Maryland Nonresident Tax Booklet For 2009
0785	Poverty Level Credit	L 34	NS	8 1448	Pos or 0; See Instruction 20 of Maryland Nonresident Tax Booklet For 2009
0790	Non-refundable Tax Credits	L 35	NS	8 1451	Pos or 0; Must Equal Total Credits From Form 502CR, Part H, Line 8
0795	Business Tax Credits	L 36	NS	8 1454	Pos or 0; Must Equal Total Credits From Form 500CR, Part T, Line 26
0800	TOTAL CREDITS	L 37	NS	8 1457	Positive or 0; Must Equal Sum of Line 33 Through Line 36
0805	MARYLAND TAX After Credits	L 38	NS	8 1460	Must Equal Line 32 Minus Line 37 (Positive or 0; If Negative, Change To 0)
0810	Ches Bay Fund Amount	L 39	NS	8 1463	Positive or 0; See Instruction 21 of Maryland Nonresident Tax Booklet For 2009
0815	Fair Campaign Fund Amt	L 40	NS	8 1466	Positive or 0; See Instruction 21 of Maryland Nonresident Tax Booklet For 2009
0820	Contribution to MD Cancer Fund	L 41	NS	8 1469	Positive or 0; See Instruction 21 of Maryland Nonresident Tax Booklet For 2009
0825	Maryland Tax & Contributions	L 42	NS	8 1472	Must Equal Line 38 + Line 39 + Line 40 + Line 41 (positive or Zero)
0830	Maryland Tax Withheld	L 43	NS	8 1475	Must = TOTAL Maryland Tax W/H From All W-2s, W-2Gs, and 1099s
0835	MD 2009 Estimated Taxes Paid	L 44	NS	8 1478	Pos or 0; Estimated Tax Payments, Amt Applied from 2008 Return, Payments from 502E and/or MW506NRS
0840	Refundable EIC	L 45	NS	8 1481	Pos or 0; See Instr 20 of MD Nonresident Tax Booklet; Line 33 Is Required
0845	Nonres Tax Paid By S Corps, Etc	L 46	NS	8 1484	Pos or 0; Must Equal Amt Certified By The Entity & Retain in Your Records
0850	Refundable Personal Tax Credits	L 47	NS	8 1487	Must Equal Total Credits From Form 502CR, Part H, Line 6
0855	Total Payments/Credits	L 48	NS	8 1490	Positive, Must equal Sum of Line 43 Through Line 47
0860	Balance Due	L 49	NS	8 1493	Pos, Line 42 Minus Line 48; If Neg, Enter 0 & Put Amt on Line 50 as Positive
0865	Overpayment	L 50	NS	8 1496	Pos, Line 48 Minus Line 42; If Neg, Enter 0 & Put Amt on Line 49 as Positive
0870	Amt Ovrpmt to Credit Next Yr	L 51	NS	8 1499	Zero or Amount of Overpayment To Be Credited To Next Year Est Taxes

0875	Amount to be Refunded	L 52	NS	8	1502	Positive, Must Equal Line 50 Minus Line 51 Minus Line 53 Total interest?
0880	Interest From 502UP	L 53	NS	8	1505	Pos or 0; If > 0, Must = Line 18 On Form 502UP Required To Be Submitted
0885	Interest For Late Filing	L 53	NS	8	1508	Positive or Zero
0890	Total Interest	L 53	NS	8	1511	Positive or Zero; Must Equal 502UP Interest Plus Late Filing Interest
0895	Total Amount Due	L 54	NS	8	1514	Positive or Zero; Must Equal Balance Due Plus Total Interest
0900	Date Prepared		N	8	1547	Date Prepared; Required and Must be in YYYYMMDD format
0905	Code Number 1		N	3	1550	Must=0,221,247,300,301,302,321,506, or 912; If 301, 502UP Must Be Submitted
0910	Code Number 2		N	3	1553	Must=0,221,247,300,301,302,321,506, or 912; If 301, 502UP Must Be Submitted
0915	Code Number 3		N	3	1556	Must=0,221,247,300,301,302,321,506, or 912; If 301, 502UP Must Be Submitted
0920	Injured Spouse Indicator		N	3	1559	MUST = 200 if Ref Rtn Claiming Inj Spouse Status & Submit Form 502INJ
	Record Terminus		AN	1		Value "#"

**NOTES:**

! FOR ALL ONLINE RETURNS, ENTER FEDERAL PIN OR 'KEEPEL101'; SEE CHAPTER 2 OF EFILE HANDBOOK 'NONELECTRONIC PORTION OF TRANSMISSION'

!! FOR VARIABLE FORMAT, ENTER ONLY THE APPROPRIATE DATA REQUIRED IN THE RESPECTIVE FIELD OR, IF NONE, DO NOT TRANSMIT THE FIELD.  
FOR FIXED FORMAT, NUMERIC FIELDS (#0350 - #0930) SHOULD BE FORMATTED WITH NUMERIC DATA, RIGHT JUSTIFIED WITH SIGN IN LAST POSITION.

IF ANY NON-REFUNDABLE CREDITS ARE INCLUDED IN FIELD #0790 (Line 35), FORM 502CR MUST BE SUBMITTED WITH APPROPRIATE SUPPORTING DATA.  
IF ANY BUSINESS CREDITS ARE INCLUDED IN FIELD #0795 (LINE 36), FORM 500CR MUST BE SUBMITTED WITH APPROPRIATE SUPPORTING DATA.  
IF ANY REFUNDABLE EARNED INCOME CREDITS ARE INCLUDED IN FIELD #0840 (LINE 45), FORM 502CR MUST BE SUBMITTED WITH APPROPRIATE SUPPORTING DATA.

IF REFUNDABLE EARNED INCOME CREDIT IS ENTERED IN FIELD #0840 (LINE 45), FIELD #0780 (LINE 33) MUST BE PRESENT ON FORM 505.

IF ANY INTEREST AMOUNT IS INCLUDED IN FIELD #0880 (LINE 53), FORM 502UP MUST BE SUBMITTED CONTAINING THE SAME AMOUNT ON LINE 18.  
IF THE INCOME WAS NOT RECEIVED EVENLY THROUGHOUT THE YEAR, ENTER CODE '301' IN ONE OF THE FIELDS #0910, #0915, OR #0920,  
AND SHOW THE DISTRIBUTION ON FORM 502UP.  
IF EXCEPTION CODE '301' IS ENTERED ON ONE OF THE FIELDS #0910, #0915, OR #0920, FORM 502UP MUST BE SUBMITTED.  
IF EXCEPTION CODE '302' IS ENTERED ON ONE OF THE FIELDS #0910, #0915, OR #0920, DO NOT SUBMIT FORM 502UP.  
IF FARMER/FISHERMAN RETURN FILED BEFORE MARCH 1, ENTER CODE '300' IN ONE OF THE FIELDS #0910, #0915, OR #0920, BUT DO NOT SUBMIT FORM 502UP.

IF LINE 25, MARYLAND ADJUSTED GROSS INCOME IS NEGATIVE OR ZERO, AGI FACTOR MUST BE '.0000'.  
IF LINE 25 IS POSITIVE AND LINE 1, FEDERAL ADJUSTED GROSS INCOME IS NEGATIVE OR ZERO, AGI FACTOR MUST BE '1.000'.  
IF THE AGI FACTOR COMPUTES TO A POSITIVE LESS THAN 1.0, USE THAT FIGURE ROUNDED TO FOUR DECIMAL PLACES.  
EXAMPLE: .778265 = .7783.  
IF THE AGI FACTOR COMPUTES TO A POSITIVE GREATER THAN 1.000, AGI FACTOR MUST BE '1.000'.

IF LINE 31 ON FORM 505 IS EQUAL TO ZERO, AND DEDUCTION METHOD = "S" OR "I",  
LINES 32A, 32B AND 505 FORM MUST BE EQUAL TO ZERO, AND FORM 505NR SHOULD NOT BE TRANSMITTED

IF DEDUCTION METHOD = "N", LINES 32A, 32B ON 505 FORM MUST BE EQUAL TO 0 AND FORM 505NR SHOULD NOT BE TRANSMITTED

CREDIT FOR TAXES PAID TO ANOTHER STATE IS NOT AVAILABLE FOR NONRESIDENT TAXPAYERS.

FIELDS #0910, #0915, #0920 CODES:  
'221' - TAXPAYER FILES AS HOH OR MFS AND CLAIMS AN EXEMPTION/S FOR THE SPOUSE, INCLUDING THE ADDITIONAL EXEMPTION/S  
FOR BEING OVER 65 OR BLIND IF APPLICABLE  
'247' - FOR RETURNS REJECTED BY MARYLAND, THEN RE-TRANSMITTED  
'300' - FARMER/FISHERMAN  
'301' - INCOME WAS NOT RECEIVED EVENLY THROUGHOUT THE YEAR  
302 - IF 90% OF TAXABLE INCOME IS TAXABLE BY ANOTHER STATE AND THE UNDERPAYMENT IS NOT GREATER THAN THE LOCAL TA  
'321' - TAXPAYER AND/OR SPOUSE IS DECEASED, '506' - MARYLAND TAX WITHHELD ON MW506NR  
'912' - TAXPAYER AND/OR SPOUSE WAS/WERE IN COMBAT ZONE

!!! NONRESIDENT RETURNS WITH A GROSS INCOME LESS THAN THE MINIMUM AMOUNT REQUIRED TO FILE IN MARYLAND.

IF THE FEDERAL GROSS INCOME PLUS MARYLAND ADDITIONS IS LESS THAN THE MINIMUM AMOUNT REQUIRED TO FILE A RETURN IN MARYLAND  
THE DEDUCTION METHOD, FIELD #320-3, MUST BE "N". NO MARYLAND TAX WILL BE COMPUTED BY THE MARYLAND EDIT PROGRAM.  
LINE 26A SHOULD BE ZERO, AND ALL APPROPRIATE LINES OF DATA SHOULD BE SENT AS COMPUTED FROM LINES 26 THROUGH LINE 31  
IF THE DEDUCTION METHOD IS "N" FROM ABOVE, MARYLAND TAX (LINE 32A) AND SPECIAL NON-RESIDENT TAX (LINE 32B) SHOULD BE SENT AS ZERO  
IF AN EARNED INCOME CREDIT IS CLAIMED ON THE FEDERAL RETURN, 1/2 OF THAT CREDIT MUST BE INCLUDED ON LINE 33 OF THE MARYLAND RETURN  
IN ORDER TO CLAIM ANY REFUNDABLE EARNED INCOME CREDIT ON LINE 45 OF THE MARYLAND RETURN

!!!! NONRESIDENT RETURNS FILED IN ORDER TO RECEIVE A REFUND OF MARYLAND WITHHOLDING WITHHELD IN ERROR WHERE MD GROSS INCOME ON LINE 17, COLUMN2 IS ZERO.

THE FEDERAL GROSS INCOME SHOULD BE ENTERED ON LINE 17 - COLUMN 1, LINE 17, COL 3, LINE 21, AND LINE 24 OF FORM 505.  
IF MARYLAND STATE PICKUP AMOUNT IS PRESENT IN BOX 14 OF FORM W-2, IT MUST BE INCLUDED ON LINE 19 OF FORM 505 WITH CODE "G"  
IN THE FIRST CODE LETTER BOX, AND THE AMOUNT ADDED TO LINE 24, NON-MARYLAND INCOME.  
SINCE LINE 25 WILL EQUAL ZERO, THE AGI FACTOR SHOULD BE SENT AS ".0000" ON LINE 26E AND LINE 29.  
THE DEDUCTION METHOD SHOULD BE SENT AS "S". LINE 26A SHOULD BE SENT AS ZERO.  
LINES 26 THROUGH LINE 31 SHOULD BE COMPLETED AS COMPUTED.  
MARYLAND WITHHOLDING SHOULD BE ENTERED ON LINES 43 AND 48 WITH NO OTHER CREDITS.  
LINE 45, REFUNDABLE EARNED INCOME CREDIT IS NOT ALLOWED FOR A RETURN WITH NO MARYLAND ADJUSTED GROSS INCOME ON LINE 25.  
LINE 50 AND LINE 52 SHOULD BE COMPUTED AND EQUAL TO LINE 48.

0300-6 FIELD MUST BE PRESENT AND EQUAL TO STATE OF LAST RESIDENCE IN USA.  
IF NOT APPLICABLE, MUST BE EQUAL TO "FC" - FOR FOREIGN COUNTRY

!!!! FIELD 0070-e IAT INDICATOR - FOR TY2009, IF IAT INDICATOR = "X" AND ANY OF ACH FIELDS (0024, 0027, 0028, 0030, 0040, 0048) ARE PRESENT, THE RETURNS WILL BE REJECTED

Allowable relationship abbreviations:

Child	CH
Grandchild	GC
Grandparent	GP
Parent	PT
Brother	BR
Sister	SR
Aunt	AT
Uncle	UL

Nephew  
Niece  
Son  
Step-Son  
Daughter  
Step-Daughter  
None  
Other

NP  
NC  
SN  
SS  
DT  
SD  
NN  
OT

MARYLAND ELECTRONIC RECORD LAYOUT FOR 2009 FORM 505NR October 8, 2009

FORM 505NR

Maryland Nonresident Income Tax Calculation

\* New Field + Revised Field

Field	Identification	Type/Pos/Lnt	Code	Validation Description
+	Fed Form Byte Count	N 1 4		Value "0371" for fixed; "nnn" for variable
	Fed Form Start Sentinel	AN 5 4		Value "!!!!"
	Fed Form Record ID	AN 9 34		Value "FRMbbb505NRbPG01b(9n)b(7n)" (9n) = Primary SSN; (7n) = Form Occurrence Number
10	Primary First Name	AN 43 15	7000	Must be the same as shown on MD 505 Form
20	Primary Middle Initial	A 58 1	7003	Must be the same as shown on MD 505 Form
30	Primary Last Name	AN 59 20	7006	Must be the same as shown on MD 505 Form
40	Primary Social Security Number	N 79 9	7009	Must be the same as shown on MD 505 Form
50	Secondary First Name	AN 88 15	7012	Must be the same as shown on MD 505 Form
60	Secondary Middle Initial	A 103 1	7015	Must be the same as shown on MD 505 Form
70	Secondary Last Name	AN 104 20	7018	Must be the same as shown on MD 505 Form
80	Secondary Social Security Number	N 124 9	7021	Must be the same as shown on MD 505 Form
	<b>Part I - Calculations of Tax without Allowing Certain Modifications</b>			
90	Taxable Net Income from Form 505, Line 31	L1 NS 133 12	7024	Positive - Must be equal to Taxable Net Income from Line 31, Form 505
100	Tax on Taxable Net Income from Line 1 above	L2 NS 145 12	7027	Positive or Zero - Must be equal to Tax on Line 1 ( Use Tax Table or Computation Worksheet I or II)
	<b>Part II - Calculation of Maryland Tax</b>			
110	Federal AGI from Form 505, Line 17, Col. 1	L3 NS 157 12	7030	Positive, Negative, or Zero - Must be equal to FAGI from Line 17, Col. 1, Form 505
120	FAGI + Additions from Form 505, Line 21	L4 NS 169 12	7033	Positive, Negative, or Zero - Must be equal to FAGI plus additions from Line 21, Form 505
+130	Taxable Military Nonr. Income from Line 22, Form 505	L 5 NS 181 12	7036	Positive, or Zero - Must be equal to Taxable Military Income from Line 22, Form 505
+140	Subtraction Amount from Line 23, Form 505	L6a NS 193 12	7039	Positive or Zero - Must be equal to subtraction amount from Line 23, Form 505
*145	Any Non-Maryland income from Line 17, Col. 3 Form 505	L 6b NS 205 12	7040	Positive, or Zero - Must be equal to NonMD Income from Line 17 Col. 3 Form 505 not included on lines 5 or 6a
+150	Sum of Lines 5, 6 and 6b	L7 NS 217 12	7042	Positive or Zero - Must be equal to sum of Lines 5, 6a, and 6b
+160	Maryland Adjusted Gross Income (Line 4 - Line 7)	L8 NS 229 12	7045	Positive, Negative or Zero - Must be equal to Line 4 minus Line 7
170	Standard Deduction Amount based on Line 8 above	L8a NS 241 12	7048	Positive or Zero - Must be equal to Standard Deduction on amount on Line 8
180	Maryland Income Factor	L9 AN 253 5	7051	Positive or Zero - Must be equal to Line 8 divided by Line 3 ; carry 4 decimal places rounded
190	Deduction Amount if Standard Deduction	L10a NS 258 12	7054	Positive or Zero - Must be equal to Line 8a multiplied by Line 9
200	Deduction Amount if Itemized Deduction	L10b NS 270 12	7057	Positive or Zero - Must be equal to Line 26d Form 505 multiplied by Line 9 Form 505NR
+210	Net Income (Subtract Line 10a or 10b from Line 8)	L11 NS 282 12	7060	Pos, Neg or Zero - Must be equal to Line 8 minus Line 10a (if standard ded) or Line 8 minus Line 10b ( If itemized)
220	Exemption Amount	L12 NS 294 12	7063	Positive or Zero - Must be equal to Line 28 Form 505 multiplied by Line 9 Form 505NR
+230	Maryland Taxable Net Income	L13 NS 306 12	7066	Positive, Negative, or Zero - Must be equal to Line 11 minus Line 12
240	Tax Amount from Line 2	L14 NS 318 12	7069	Positive or Zero - Must be equal to amount on Line 2
250	Maryland Non-Resident Factor	L15 AN 330 5	7072	Positive or Zero - Must be equal to Line 13 divided by Line 1; carry 4 decimal places rounded
260	Maryland Tax	L16 NS 335 12	7075	Positive or Zero - Must be equal to Line 14 multiplied by Line 15; Enter on Form 505, Line 32a
270	Special Non-Resident Tax	L17 NS 347 12	7078	Positive or Zero - Must be equal to Line 13 multiplied by 1.25%; Enter on Form 505, Line 32b
280	Filler	L18 AN 359 12		Not Used by Maryland; Reserved for Future Use
290	Record Terminus	AN 371 1		\$

# MARYLAND ELECTRONIC RECORD LAYOUT FOR 2009 FORM 502CR

October 8, 2009

+ - Revised Field

\* - New Field

Field	Identification	Field Type/Pos/Lnth	Error Code	Validation Description
	Byte Count	N 1 4		Value "0959" for Fixed; "nnnn" for Variable
	MD Form Start Sentinel	AN 5 4		Value "!!!!"
	MD Form Record ID	AN 9 34		Value "FRMbbb502CRbPG01b(9n)b(7n)" (9n) = Primary SSN; (7n) = Form Occurrence Number (0000001)
20	Prim 1st Name or Initial & Middle Name	AN 43 15	2000	Must be the same as shown on MD form 502 or 505
30	Primary Middle Initial	A 58 1	2003	Must be the same as shown on MD form 502 or 505
40	Primary Last Name	AN 59 20	2006	Must be the same as shown on MD form 502 or 505
50	Primary Soc Sec Nbr	N 79 9	2009	Must be the same as shown on MD form 502 or 505
60	Sec 1st Name or Initial & Middle Name	AN 88 15	2012	Must be the same as shown on MD form 502 or 505
70	Secondary Middle Initial	A 103 1	2015	Must be the same as shown on MD form 502 or 505
80	Secondary Last Name	AN 104 20	2018	Must be the same as shown on MD form 502 or 505
90	Secondary Soc Sec Nbr	N 124 9	2021	Must be the same as shown on MD form 502 or 505
100	PART A - Taxable Net Income	NS 133 10	2024	Positive or 0; May Be Taxable Net Income From Line 22, Form 502
110	Taxable Net Inc in Other State	NS 143 10	2027	Positive or 0; Include Only Net Income Taxable in MD & Other State
120	Revised Taxable Net Income	NS 153 10	2030	Positive or 0; Line 1 Minus Line 2
130	Maryland Tax From Line 24	NS 163 10	2033	Positive or 0; Maryland Tax Amount From Line 24, Form 502
140	Tax on Amount on Line 3	NS 173 8	2036	Positive or 0; Maryland Tax as Computed on Line 3
150	Tentative Tax Credit	NS 181 8	2039	Positive or 0; Line 4 Minus Line 5
160	Tax Shown on Other State Rtn	NS 189 8	2042	Positive or 0; Total Tax Shown on Other State Return
170	Name of Other State	A 197 2	2045	Blank or Must Be Present To Allow Credit; Use Stndrd State Abbreviations
180	Credit For Tax Pd To Other State	NS 199 8	2048	Positive or 0; Enter The Amount From Line 6 or Line 7, Whichever is Less
190	PART B - Fed Adj Gross Income	NS 207 10	2051	Positive or 0; Federal AGI From Line 1, Form 502 or L17 Col 1, Form 505
200	Federal Dependent Care Credit	NS 217 8	2054	Positive or 0; Federal Dependent Care Credit From Form 2441
210	Md Decimal Amount	AN 225 5	2057	Pos or 0; Enter MD Decimal Amt Frm 502CR Instructions; (.) + 4 Positions
220	Md Dep Care Credit Amount	NS 230 8	2060	Positive or 0; Line 2 X Line 3 Rounded To Nearest Dollar; <= \$683.00
230	PART C - Amt of Tuition Paid by TP	NS 238 8	2063	Positive or 0; Tuition Amount Paid By Taxpayer
240	Amt of Tuition Reimbursement for TP	NS 246 8	2066	Positive or 0; Amount of Tuition Reimbursement, If Any For Taxpayer
250	Net Amount of Tuition Paid by TP	NS 254 8	2069	Positive or 0; Line 1A Minus Line 2A
260	Maximum Credit Allowed for TP	NS 262 8	2072	Value 1500
270	Net Teacher Incentive Credit for TP	NS 270 8	2075	Positive or 0; Enter The Amount on Line 4A or Line 5A, Whichever is Less
280	Amount of Tuition Paid by Spouse	NS 278 8	2078	Positive or 0; Tuition Amount Paid By Spouse
290	Amt of Tuition Reimbursement for Spouse	NS 286 8	2081	Positive or 0; Amount of Tuition Reimbursement, If Any For Spouse
300	Net Amount of Tuition Paid by Spouse	NS 294 8	2084	Positive or 0; Line 1B Minus Line 2B
305	Name of Educational Institution	AN 302 50	2235	Must be present to receive teacher's incentive credit
307	Name of Maryland Public School #1 (TP)	AN 352 50	2236	Must be present to receive teacher's incentive credit
308	Name of Public School #2 (Spouse)	AN 402 50	2237	Must be present to receive teacher's incentive credit
310	Maximum Credit Allowed for Spouse	NS 452 8	2087	Value 1500
320	Net Teacher Incentive Credit for Spouse	NS 460 8	2090	Positive or 0; Enter The Amount on Line 4B or Line 5B, Whichever is Less
330	Total Amount of Tuition Credit	NS 468 8	2093	Positive or 0; Must Equal Line 6A Plus Line 6B
340	PART D - Cr for Aqua Oyster Floats	NS 476 8	2096	Positive or 0; Amt Paid For Oyster Floats Not to Exceed \$500
350	PART E - LTC Name of Insured #1	AN 484 35	2099	Name of Insured #1 Must Be Present For Credit To Be Allowed
355	Age of Insured # 1	N 519 3	2238	Age of Insured #1 Must be Present and be Positive For Credit To Be Allowed

**MARYLAND ELECTRONIC RECORD LAYOUT FOR 2009 FORM 502-CR (con't)**

Field	Identification	Type/Pos/Lengt	Field	New	Code	Validation Description
370	Relationship of Insured #1 to Taxpayer	A 531 15			2105	Relationship of Insured #1 Must Be Present For Credit To Be Allowed
380	Amt of Premium Paid For #1	NS 546 6			2108	Positive or 0;
+390	Credit Amount For Insured #1	NS 552 8			2111	Positive or 0; Maximum amount \$500 if age > 40; \$320 if age < 41
400	Name of Insured #2	AN 560 35			2114	Name of Insured #2 Must Be Present For Credit To Be Allowed
405	Age of Insured #2	N 595 3			2239	Age of Insured #2 Must be Present and be Positive For Credit To Be Allowed
410	SSN of Insured #2	N 598 9			2117	SSN of Insured #2 Must Be Present For Credit To Be Allowed
420	Relationship of Insured #2 to Taxpayer	A 607 15			2120	Relationship of Insured #2 Must Be Present For Credit To Be Allowed
430	Amt of Premium Paid For #2	NS 622 6			2123	Positive or 0;
+440	Credit Amount For Insured #2	NS 628 8			2126	Positive or 0; Maximum amount \$500 if age > 40; \$320 if age < 41
441	Name of Insured #3	AN 636 35			2129	Name of Insured #3 Must Be Present For Credit To Be Allowed
442	Age of Insured #3	N 671 3			2240	Age of Insured #3 Must Be Present and be positive For Credit To Be Allowed
443	SSN of Insured #3	N 674 9			2132	SSN of Insured #3 Must Be Present For Credit To Be Allowed
444	Relationship to Taxpayer	A 683 15			2135	Relationship for Insured #3 Must be Present for Credit to Be Allowed
445	Amt of Premium Paid For #3	NS 698 6			2138	Positive or 0;
+446	Credit Amount For Insured #3	NS 704 8			2141	Positive or 0; Maximum amount \$500 if age > 40; \$320 if age < 41
447	Name of Insured #4	AN 712 35			2144	Name of Insured #4 Must Be Present For Credit To Be Allowed
448	Age of Insured #4	N 747 3			2241	Age of Insured #4 Must be Present and be Positive For Credit To Be Allowed
449	SSN of Insured #4	N 750 9			2147	SSN of Insured #4 Must Be Present For Credit To Be Allowed
450	Relationship to Taxpayer	A 759 15			2150	Relationship for Insured #4 Must be Present for Credit to Be Allowed
451	Amt of Premium Paid For #4	NS 774 6			2153	Positive or 0;
+452	Credit Amount For Insured #4	NS 780 8			2156	Positive or 0; Maximum amount \$500 if age > 40; \$320 if age < 41
455	Total Long-Term Care Credit	NS 788 8			2159	Positive or 0; Total Credit Amounts For Insured #1, #2, #3 and #4
460	Question #1	A 796 1			2162	Blank or N = No, Y = Yes; If Yes, No Credit Is Allowed For That Individual
470	Question #2	A 797 1			2165	Blank or N = No, Y = Yes; If Yes, No Credit Is Allowed For That Individual
480	Question #3	A 798 1			2168	Blank or N = No, Y = Yes; If Yes, No Credit Is Allowed For That Individual
490	PART F - CY Donation Amt + C/O	NS 799 8			2171	Positive or 0; Current Year Donation Amount + Any Prior Year Carryover
500	Amount of Easement Payment	NS 807 8			2174	Positive or 0; Payment, if any, Received for the Easement
510	Loss of Fair Market Value	NS 815 8			2177	Positive or 0; Line 1 Minus Line 2
520	Maryland Tax, Limited to \$10,000	NS 823 8			2180	Positive or 0; Maryland Tax, Limited to \$10,000 (\$5,000 per owner)
530	Lesser of Line 3 or Line 4	NS 831 8			2183	Positive or 0; Amount From Line 3 or Line 4, Whichever is Less
540	Excess Credit Carryover	NS 839 8			2186	Positive or 0; Line 3 Minus Line 5
580	PART G - Amt From Part A, Ln 8	NS 847 8			2198	Positive or 0; Credit For Taxes Paid Another State, Part A, Line 8
590	Amount From Part B, Line 4	NS 855 8			2201	Positive or 0; Child & Dependent Care Credit, Part B, Line 4
600	Amount From Part C, Line 7	NS 863 8			2204	Positive or 0; Quality Teacher Incentive Credit, Part C, Line 7
610	Amount From Part D, Line 1	NS 871 8			2207	Positive or 0; Aquaculture Oyster Floats Credit, Part D, Line 1
620	Amount From Part E, Line 5	NS 879 8			2210	Positive or 0; Long-Term Care Insurance Credit, Part E, Line 5
630	Amount From Part F, Line 5	NS 887 8			2213	Positive or 0; Preservation & Conservation Credits, Part F, Line 5
650	Amount From Form 502H	NS 895 8			2219	Positive or 0; Non-Refundable Amount From Part 2, Line 4 of Form 502H
660	Total Amount of Credits	NS 903 8			2222	Positive or 0; Total of Lines 1, 2, 3, 4, 5, 6, and 7
670	PART H - Stabilization Credit Amt	NS 911 8			2225	Positive or 0; Neighborhood Stabilization Credit Amount as Certified
680	Heritage Rehab Tax Credit Amt	NS 919 8			2228	Positive or 0; Heritage Area Rehabilitation Tax Credit Amount AS Certified

685	Refundable Business Income Tax Credi	NS	927	8	2229	Positive, negative or 0; Refundable Business Income Tax Credit from 500CF
690	IRC Section 1341 Repayment Credit	NS	935	8	2231	Positive or 0; Amount of Repaid Prior Yr Income Greater Than \$3,000
695	Form 1041 Schedule K-1 N/Res PTE Tax	NS	943	8	2232	Positive or 0; Must Equal PTE Estate or Trust Tax Paid by Nonresident
700	Total Amount of Credits	NS	951	8	2234	Positive,negative or 0; Total of Line 1, Line 2 , Line 3, Line 4, and Line 5

**MARYLAND ELECTRONIC RECORD LAYOUT TY2009 Form 502CR (continued)**

Field	Identification	Type/Pos/Length	Error	Field Code	Validation	Description
	Record Terminus	AN 959 1			Value "\$"	

**NOTES:**

- \* IF REQUESTING CREDIT FOR TAXES PAID TO MORE THAN ONE OTHER STATE, USE ADDITIONAL FORMS 502CR. HOWEVER, THE SUMMARY SECTION (PART G) SHOULD BE COMPLETED FOR EACH FORM 502CR.
- \* IF LONG-TERM CARE INSURANCE CREDIT IS BEING CLAIMED FOR MORE THAN FOUR INDIVIDUALS, USE ADDITIONAL FORMS 502CR AND COMPLETE THE SUMMARY SECTION FOR EACH FORM.
- \* IF NEIGHBORHOOD STABILIZATION AND/OR HERITAGE AREA CREDITS ARE BEING CLAIMED, ATTACH THE CERTIFICATION AND/OR FORM 502H TO THE EL101 IN YOUR FILE.
- + PART-E - LTC, COLUMN E - MAXIMUM - \$320.00 FOR AGE 40 OR LESS; \$500.00 FOR AGE OVER 40

# MARYLAND ELECTRONIC RECORD LAYOUT FOR 2009 FORM 502UP

October 8, 2009

\* - New Field, + -Revised Field

Field Id	Identification	Field Type/Pos/Lnth	Error Code	Validation Description
	Byte Count	N 1 4		Value "0451" for fixed, "nnn" for variable
	MD Form Start Sentinel	AN 5 4		Value "!!!!"
	MD Form Record ID	AN 9 34		Value "FRMbbb502UPbPG01b(9n)b(7n)" (9n) = Primary SSN; (7n) = Form Occurrence Number (0000001)
20	Primary First Name	AN 43 15	2500	Must be the same as shown on MD form 502 or 505
25	Primary Middle Initial	A 58 1	2503	Must be the same as shown on MD form 502 or 505
30	Primary Last Name	AN 59 20	2506	Must be the same as shown on MD form 502 or 505
40	Primary Soc Sec Nbr	N 79 9	2509	Required, 9 numerics > 000000000 and less 999999999
50	Secondary First Name	AN 88 15	2512	Must be the same as shown on MD form 502 or 505
55	Secondary Middle Initial	A 103 1	2515	Must be the same as shown on MD form 502 or 505
60	Secondary Last Name	AN 104 20	2518	Must be the same as shown on MD form 502 or 505
70	Secondary Soc Sec Nbr	N 124 9	2521	Zeroes or 9 numerics > 000000000 and < 999999999
80	Total Maryland Income L 1	NS 133 10	2524	Must equal Line 18 or Line 22 (Form 502)/ or Line 8( Form 505NR), see NOTES ***
90	Total Maryland & Local Tax L 2	NS 143 10	2527	Must Equal Total Maryland And Local Income Tax
100	Refundable Earned Inc Credit L 3	NS 153 8	2530	Positive or 0
110	Refundable Personal Tax CrecL 4	NS 161 8	2533	Positive or 0
120	Total Tax on Tax Pref Items L 5	NS 169 8	2536	Positive or 0
130	Total of Lines 3, 4, & 5 L 6	NS 177 8	2539	Must Equal Total of Lines 3, 4 and 5
140	Balance L 7	NS 185 10	2542	Must Equal Line 2 Minus Line 6
150	Multiply line 7 by 90% L 8	NS 195 10	2545	Must Equal (Line 7 X .90) Rounded To Nearest Dollar
160	Prior Year Tax L9a	NS 205 10	2548	Must Equal Prior Year Tax Less O/S and Business Credits
+165	Multiply Line 9a by 110% L9b	NS 215 10	2551	Must Equal Line 9a multiplied by 1.1 Rounded To Nearest Dollar
170	Minimum Tax Credits RequiredL10	NS 225 10	2554	Minimum withholding and/or estimated tax req, Lesser of Line 8 or Line 9b
180	Md Income For Period #1 L11	NS 235 10	2557	Total Md Income Divided Into Earnings For Period #1
190	Percent of Total Income #1 L12	AN 245 5	2560	Must = Line 11 For Per #1 Divided By Line 1; 1.000 OR (.) + 4 POSITIONS
200	Payments Required #1 L13	NS 250 8	2563	Must Equal Line 10 Times The Percent on Line 12 For Period #1
210	Est Tax Paid & Tax W/H #1 L14	NS 258 8	2566	Estimated Tax Paid & Md Withholding For Period #1
220	Underpayment in Period #1 L15	NS 266 8	2569	Must Equal Line 13 Less Line 14 For Period #1
230	Interest Factor For Period #1 L16	AN 274 5	2572	Value ".0217", Interest Factor For Period #1
240	Interest Amount For Period #1L17	NS 279 8	2575	Must Equal Line 16 Times Line 15 For Period #1
250	Md Income For Period #2 L11	NS 287 10	2578	Total Md Income Divided Into Earnings For Period #2
260	Percent of Total Income #2 L12	AN 297 5	2581	Must = Line 11 For Per #2 Divided By Line 1; 1.000 OR (.) + 4 POSITIONS
270	Payments Required #2 L13	NS 302 8	2584	Must Equal Line 10 Times The Percent on Line 12 For Period #2
280	Est Tax Paid & Tax W/H #2 L14	NS 310 8	2587	Estimated Tax Paid & Md Withholding For Period #2
290	Underpayment in Period #2 L15	NS 318 8	2590	Must Equal Line 13 Less Line 14 For Period #2
300	Interest Factor For Period #2 L16	AN 326 5	2593	Value ".0325", Interest Factor For Period #2
310	Interest Amount For Period #2L17	NS 331 8	2596	Must Equal Line 16 Times Line 15 For Period #2
320	Md Income For Period #3 L11	NS 339 10	2599	Total Md Income Divided Into Earnings For Period #3
330	Percent of Total Income #3 L12	AN 349 5	2602	Must = Line 11 For Per #3 Divided By Line 1; 1.000 OR (.) + 4 POSITIONS
340	Payments Required #3 L13	NS 354 8	2605	Must Equal Line 10 Times The Percent on Line 12 For Period #3

MARYLAND ELECTRONIC RECORD LAYOUT FOR 2009 FORM 502-UP (CON'T)

Field	Identification		Field Type/Pos/Leng	Error Code	Validation Description
350	Est Tax Paid & Tax W/H #3	L14	NS 362 8	2608	Estimated Tax Paid & Md Withholding For Period #3
360	Underpayment in Period #3	L15	NS 370 8	2611	Must Equal Line 13 Less Line 14 For Period #3
370	Interest Factor For Period #3	L16	AN 378 5	2614	Value ".0433", Interest Factor For Period #3
380	Interest Amount For Period #3	L17	NS 383 8	2617	Must Equal Line 16 Times Line 15 For Period #3
390	Md Income For Period #4	L11	NS 391 10	2620	Total Md Income Divided Into Earnings For Period #4
400	Percent of Total Income #4	L12	AN 401 5	2623	Must = Line 11 For Per #4 Divided By Line 1; 1.000 OR (.) + 4 POSITIONS
410	Payments Required #4	L13	NS 406 8	2626	Must Equal Line 10 Times The Percent on Line 12 For Period #4
420	Est Tax Paid & Tax W/H #4	L14	NS 414 8	2629	Estimated Tax Paid & Md Withholding For Period #4
430	Underpayment in Period #4	L15	NS 422 8	2632	Must Equal Line 13 Less Line 14 For Period #4
440	Interest Factor For Period #4	L16	AN 430 5	2635	Value ".0325", Interest Factor For Period #4
450	Interest Amount For Period #4	L17	NS 435 8	2638	Must Equal Line 16 Times Line 15 For Period #4
460	Total Interest Due	L18	NS 443 8	2641	Must Equal Total of Line 17 for All Periods, #1, #2, #3 and #4
	Record Terminus		AN 451 1		Value "\$"

**NOTES:**

LINE 1 OF 502UP MAY BE EQUAL TO LINE 18 OF 502/LINE 25 OF 505/LINE 8 OF 505NR

IF ITEMIZED, LINE 1 MAY BE EQUAL TO LINE 22

OF 502/ or LINE 11 OF 505NR

( SEE PAPER BOOKLET FOR 502UP LINE 1 INSTRUCTIONS).

IF AMOUNT/S ON LINE 11 IS NEGATIVE, ENTER .0000 ON CORRESPONDING PERIOD ON LINE 12

# MARYLAND ELECTRONIC RECORD LAYOUT FOR 2009 FORM 500CR

October 8, 2009

+ - New Field, - Revised Field

Field	Identification		Field Type/Pos/Lnt	Error code	Validation Description
+	Byte Count		N 1 4		Value "1619" for Fixed, "nnn" - for variable
	MD Form Start Sentinel		AN 5 4		Value "!!!!"
	MD Form Record ID		AN 9 34		Value "FRMbbb500CRbPG01b(9n)b(7n)" (9n) = Primary TIN; (7n) = Form Occurrence Number (0000001)
20	Name as Shown on Md Tax Form		AN 43 50	3000	Must Be The Same As Entered on The Related Maryland Tax Form
30	Taxpayer Identification Nbr		N 93 9	3003	Must Be > 000000000 and < 999999999; SSN or FEIN (NO Hyphen)
40	Tax Year Beginning Date		N 102 8	3006	YYYYMMDD Must Equal Same Beginning Date As Related Md Tax Form
50	Tax Year Ending Date		N 110 8	3009	YYYYMMDD Must Equal Same Ending Date As Related Md Tax Form
60	Pass-through Entity Indicator		A 118 1	3012	Must Equal 'X' if Pass-through Entity; Otherwise BLANK For All Others
70	Pass-through Entity FEIN		N 119 9	3015	If Pass-through Entity, Must Be FEIN of Md Form 510 (NO Hyphen)
80	PART A - I Nbr of Qua. Emp 1st Yr	L 1	N 128 5	3018	Positive or 0; Nbr of Economically Disadvantaged Emps Eligible 1st Yr
90	Number of Qual. Employees 2nd Yr	L 1	N 133 5	3021	Positive or 0; Nbr of Economically Disadvantaged Emps Eligible 2nd Yr
100	Number of Qual. Employees 3rd Yr	L 1	N 138 5	3024	Positive or 0; Nbr of Economically Disadvantaged Emps Eligible 3rd Yr
110	Credit Amount For First Year	L 2	NS 143 9	3027	Positive or 0; Credit Limited to \$3,000 Wages Pd For Each 1st Yr Employee
120	Credit Amount For Second Year	L 3	NS 152 9	3030	Positive or 0; Credit Limited to \$2,000 Wages Pd For Each 2nd Yr Employee
130	Credit Amount For Third Year	L 4	NS 161 9	3033	Positive or 0; Credit Limited to \$1,000 Wages Pd For Each 3rd Yr Employee
140	Total Credit - PART A - I	L 5	NS 170 9	3036	Positive or 0; Total Credit (Must Equal Total of Lines 2, 3, and 4)
150	PART A - II Nbr of Qual. Employees	L 6	N 179 5	3039	Positive or 0; Nbr of Other Qualified Employees Eligible Not in Part A-I
160	Credit Amt For Other Qual. Employees	L 7	NS 184 9	3042	Positive or 0; Credit Limited to \$1,000 Wages Pd For Each 1st Yr Employee
170	PART A - III Nbr of Qual. Emp 1st Yr	L 8	N 193 5	3045	Positive or 0; Nbr of Economically Disadvantaged Emps Eligible 1st Yr
180	Number of Qual. Employees 2nd Yr	L 8	N 198 5	3048	Positive or 0; Nbr of Economically Disadvantaged Emps Eligible 2nd Yr
190	Number of Qual. Employees 3rd Yr	L 8	N 203 5	3051	Positive or 0; Nbr of Economically Disadvantaged Emps Eligible 3rd Yr
200	Credit Amount For First Year	L 9	NS 208 9	3054	Positive or 0; Credit Limited to \$4,500 Wages Pd For Each 1st Yr Employee
210	Credit Amount For Second Year	L 10	NS 217 9	3057	Positive or 0; Credit Limited to \$3,000 Wages Pd For Each 2nd Yr Employee
220	Credit Amount For Third Year	L 11	NS 226 9	3060	Positive or 0; Credit Limited to \$1,500 Wages Pd For Each 3rd Yr Employee
230	Total Credit - PART A - III	L 12	NS 235 9	3063	Positive or 0; Total Credit (Must Equal Total of Lines 9, 10, and 11)
240	PART A - IV Nbr of Employees	L 13	N 244 5	3066	Positive or 0; Nbr of Other Qualified Employees Eligible Not in Part A-III
250	Credit Amt For Other Employees	L 14	NS 249 9	3069	Positive or 0; Credit Limited to \$1,500 Wages Pd For Each 1st Yr Employee
260	PART A - Summary of Credits	L 15	NS 258 10	3072	Positive or 0; Total Credit (Must Equal Total of Lines 5, 7, 12 and 14)
270	PART B - I Nbr of Qual. Emp 1st Yr	L 1	N 268 5	3075	Positive or 0; Nbr of Employment Opportunity Employees Eligible 1st Yr
280	Number of Qual. Employees 2nd Yr	L 1	N 273 5	3078	Positive or 0; Nbr of Employment Opportunity Employees Eligible 2nd Yr
290	Number of Special AFDC	L 1	N 278 5	3081	Positive or 0; Nbr of Employment Opportunity Employees AFDC
300	Credit Amount For First Year	L 2	NS 283 9	3084	Pos or 0; Limited to 30% of \$6,000 of Wages Pd For Each 1st Yr Employee
310	Credit Amount For Second Year	L 3	NS 292 9	3087	Pos or 0; Limited to 20% of \$6,000 of Wages Pd For Each 2nd Yr Employee
320	Credit Amt For Special AFDC	L 4	NS 301 9	3090	Pos or 0; Limited to 40% of \$10,000 of Wages Pd For Each AFDC Employee
330	Total Credit Amt - PART B - I	L 5	NS 310 9	3093	Positive or 0; Total Credit (Must Equal Total of Lines 2, 3, and 4)
340	PART B - II Nbr of Qual. Emp 1st Yr	L 6	N 319 5	3096	Positive or 0; Nbr of Child Care/Transportation Exp Emps Eligible 1st Yr
350	Number of Qual Employees 2nd Yr	L 6	N 324 5	3099	Positive or 0; Nbr of Child Care/Transportation Exp Emps Eligible 2nd Yr
360	Credit Amount For First Year	L 7	NS 329 9	3102	Positive or 0; Limited to \$600 Child Care Exp Pd for Each 1st Yr Employee
370	Credit Amount For Second Year	L 8	NS 338 9	3105	Positive or 0; Limited to \$500 Child Care Exp Pd for Each 2nd Yr Employee
380	Total Credit Amt - PART B - II	L 9	NS 347 9	3108	Positive or 0; Total Credit (Must Equal Total of Lines 7 and 8)

**MARYLAND ELECTRONIC RECORD LAYOUT FOR 2009 FORM 500-CR (CON'T)**

Field	Identification		Field Type/Pos/Lnth	New Code	Validation Description
390	PART B - Summary of Credits	L 10	NS 356 10	3111	Positive or 0; Total Credits (Must Equal Total of Lines 5, and 9)
395	PART C - I Nbr of Qual. Emp 1st Year	L 1	N 366 5	3114	Positive or 0; Number of Disabled 1st Year Eligible Emp, Hired on/after 7/1/00
396	Number of Qual. Emp 2nd Year	L 1	N 371 5	3117	Positive or 0; Number of Disabled 2nd Year Eligible Emp, Hired on/after 7/1/00
430	Employee Disabl Cr for 1st Year	L 2	NS 376 9	3123	Pos or 0; Limited to 30% of \$6,000 of Wages Pd For Each 1st Yr Employee
440	Employee Disabl Cr for 2nd Year	L 3	NS 385 9	3126	Pos or 0; Limited to 20% of \$6,000 of Wages Pd For Each 2nd Yr Employee
450	Total Emp Disability Credit After	L 4	NS 394 9	3129	Positive or 0; Total Credit (Must Equal Line 2 and Line 3)
455	PART C-II Nbr Emp Eligible 1 Year	L 5	N 403 5	3132	Positive or 0; Number of 1st Year Emp, Eligible for Child Care/Transp Credit
456	Number of Eligible Emp. 2nd Year	L 5	N 408 5	3135	Positive or 0; Number of 2nd Year Emp. Eligible for Child Care/Transp Credit
460	Child Care Credit for 1st Year	L 6	NS 413 9	3138	Pos or 0; Limited to \$600 Child Care Exp Pd for Each Disab 1st Yr Emp
470	Child Care Credit for 2nd Year	L 7	NS 422 9	3141	Pos or 0; Limited to \$500 Child Care Exp Pd for Each Disab 2nd Yr Emp
480	Total Child Care Expense Credit	L 8	NS 431 9	3144	Positive or 0; Total Child Care/Trans Credit (Must Equal Total Line 6 & 7)
490	PART C - Summary of Credits	L 9	NS 440 9	3147	Positive or 0; Total Credits Part C (Must equal total of Line 4 & Line 8)
500	PART D - I Nbr of Pos for Current Year	L 1	N 449 5	3150	Positive or 0; Nbr of Qualified Business Employees For The Current Year
510	Multiply Line 1 by \$1,000	L 2	NS 454 9	3153	Positive or 0; Nbr of Qualified Employees Multiplied by \$1,000
520	Enter 2.5% of Wages Paid for Each Pos	L 3	NS 463 9	3156	Positive or 0; Enter 2.5% of Wages Paid For Each Position on Line 1
530	Enter Lesser of Lines 2 or 3	L 4	NS 472 9	3159	Positive or 0; Enter Amount From Line 2 or Line 3, Whichever is Less
540	PART D - II Nbr of Pos for Current Year	L 5	N 481 5	3162	Positive or 0; Nbr of Qualified Business Employees For The Current Year
550	Multiply Line 5 by \$1,500	L 6	NS 486 9	3165	Positive or 0; Nbr of Qualified Employees Multiplied by \$1,500
560	Enter 5% of Wages Paid for Each Positi	L 7	NS 495 9	3168	Positive or 0; Enter 5% of Wages Paid For Each Position on Line 5
570	Enter Lesser of Lines 6 or 7	L 8	NS 504 9	3171	Positive or 0; Enter Amount From Line 6 or Line 7, Whichever is Less
580	PART D - Total Current Year Credits	L 9	NS 513 9	3174	Positive or 0; Total Credits for Current Year - Add Line 4 and Line 8
590	Enter Lesser of L9 or \$1,000,000	L 10	NS 522 9	3177	Positive or 0; Enter Amount From Line 9 or \$1,000,000, Whichever is Less
600	Total Current Year Credits Avail	L 11	NS 531 9	3180	Positive or 0; Total Current Year Credits Available - Multiply Line 10 by .50
610	Remaining 50% of Prior Year Credits	L 12	NS 540 9	3183	Positive or 0; Enter Remaining 50% Prior Year Credits
620	Total Job Creation Tax Credits	L 13	NS 549 9	3186	Positive or 0; Total Job Creation Tax Cr for This Yr - Add Lines 11 & 12
630	Part E - Community Investment Tax Cre	L 1	NS 558 9	3189	Positive or 0; Amount of Contributions to Approved Neigh Part Programs
640	Enter 50% of Line 1	L 2	NS 567 9	3192	Positive or 0; Multiply Line Line 1, Part E by 0.50
650	Enter Lesser of L2 or \$250,000	L 3	NS 576 9	3195	Positive or 0; Must be Lesser of Part E, Line 2 and or \$250,000
660	PART F - Property Tax Credit	L 1	NS 585 9	3198	Positive or 0; New-Jobs Property Tax Credit Amount as Certified
670	Enhanced Property Tax Credit	L 2	NS 594 9	3201	Positive or 0; Enhanced Property Tax Credit Amount as Certified
680	Total Property Tax Credit	L 3	NS 603 9	3204	Positive or 0; Total Property Tax Credits - Add Line 1 and Line 2
690	PART G - Nbr of Qual. Employees 1st Yr	L 1	N 612 5	3207	Positive or 0; Nbr of Qualified Ex-Felons Employed and Eligible 1st Yr
700	Number of Qual. Employees 2nd Yr	L 1	N 617 5	3210	Positive or 0; Nbr of Qualified Ex-Felons Employed and Eligible 2nd Yr
710	Credit Amount For First Year	L 2	NS 622 9	3213	Pos or 0; Limited to 30% of \$6,000 of Wages Pd For Each 1st Yr Employee
720	Credit Amount For Second Year	L 3	NS 631 9	3216	Pos or 0; Limited to 20% of \$6,000 of Wages Pd For Each 2nd Yr Employee
730	Total Ex-FelonsTax Credits	L 4	NS 640 9	3219	Positive or 0; Total Employed Ex-Felons Credits - Add Line 2 and Line 3
+740	PART H - Number of qualified students	L 1	N 649 5	3220	Positive or 0; Number of Qualified Students Employees
*741	Multiply Line 1 by \$1500	L 2	NS 654 9	3221	Positive or 0; Number of Qualified Students Multiplied by \$1500
*742	15% wages paid to all qualified student	L 3	NS 663 9	3223	Positive or 0; 15% of wages for all qualified students
*743	Lesser of Line 2 or Line 3	L 4	NS 672 9	3224	Work-Study Learning Credit; Positive or 0; Lesser of Line 2 or Line 3, Part H
750	PART I - 5% of Long-Term Care Ins	L 1	NS 681 9	3225	Positive or 0; Enter 5% of Total Emp Long-Term Care Insurance Costs
760	Number of Qual. Employees	L 2	N 690 5	3228	Positive or 0; Enter Number Eligible Employees With LTC Insurance
770	Multiply Nbr of Qual. Emps by \$100	L 2	NS 695 9	3231	Positive or 0; Multiply Number of Employees on Line 2 by \$100
780	Enter Lesser of Line 1 or line 2	L 3	NS 704 9	3234	Positive or 0; Enter Amount From Line 1 or Line 2, Whichever is Less
790	Enter Lesser of Line 3 or \$5,000	L 4	NS 713 9	3237	Positive or 0; Enter Amount From Line 3 or \$5,000, Whichever is Less

820 PART J - Telecommunications Cr L 1 NS 722 9 3240 Positive or 0; Enter 60% of Total Telecommunications Prop Tax Credit

**MARYLAND ELECTRONIC RECORD LAYOUT FOR 2009 FORM 500CR (CON'T)**

Field	Identification	Field Type/Pos/Lnth	New Code	Validation Description
830	PART K - Basic R & D credit	L 1 NS 731 9	3243	Positive or 0; Enter 3% of Total Research & Development Md Expenses
840	10% Growth Credit as Certified	L 2 NS 740 9	3246	Positive or 0; Enter 10% of R & D Expenses That Exceed The Base Amt
850	Total Research & Dev Credits	L 3 NS 749 9	3249	Positive or 0; Total R&D Tax Cr Certified by DBED; Add Line 1 and Line 2
860	PART L - Biotech Investment Credit	L 1 NS 758 9	3492	Positive or 0; Enter Amount of Approved Investment Amount
861	Enter 50% of Line 1	L 2 NS 767 9	3493	Positive or 0; Enter 50% of Line 1
+863	Maximum Credit	L 3 NS 776 9	3494	Must Equal to \$250,000
865	Tentative Refund	L 4 NS 785 9	3495	Positive or 0; Enter Lesser of Line 2 and Line 3
867	Amount of recapture	L 5 NS 794 9	3496	Positive, or 0; See 500CR instructions
869	Total Biotech Investment credit	L 6 NS 803 9	3497	Positive, negative or 0; Must equal Line 4 minus Line 5; if < 0, enter negative
890	PART M - Commuter Tax Credit	L 1 NS 812 9	3261	Positive or 0; Enter Amount of Qualified Commuter Benefits Provided
900	Enter 50% of Line 1	L 2 NS 821 9	3264	Positive or 0; Enter 50% of Line 1
910	Nbr of Emps With Benefits Paid	L 3 N 830 5	3267	Positive or 0; Enter Number of Employees For Which Benefits Were Paid
920	Nbr of Employee Benefit Months	L 4 N 835 5	3270	Positive or 0; Enter Nbr of Employee Months in Which Benefits Were Paid
930	Multiply Number of Employee Months b	L 4 NS 840 9	3273	Positive or 0; Multiply Number of Employee Months Paid by \$50
940	Enter Lesser of Line 2 or Line 4	L 5 NS 849 9	3276	Positive or 0; Enter Amount From Line 2 or Line 4, Whichever is Less
1021	PART N KW Hrs Not Co-Fired	L 1 N 858 9	3487	Positive or 0; Enter Total Number of KWH Not Co-fired With Coal
1022	Multiply Above Hours by .0085	L 1 NS 867 9	3488	Positive or 0; Multiply Part N KWH Hrs by .0085 and Rnd to Nearest \$
1023	KW Hrs Co-fired With Coal	L 2 N 876 9	3489	Positive or 0; Enter Total Number of KWH Co-fired With Coal
1024	Multiply Above Hours by .005	L 2 NS 885 9	3490	Positive or 0; Multiply Part N KWH Hrs by .005 and Rnd to Nearest \$
1025	Total (Line 1 and Line 2)	L 3 NS 894 9	3491	Positive or 0; Must be equal total of Line 1 and Line 2
1026	1/5 th of the Amount on the initial Certif	L 4 NS 903 9	3454	Positive or 0; 1/5th of Initial Credit Certified AMT
1027	Lesser of Line 3 or Line 4	L 5 NS 912 9	3455	Positive or 0; Enter Lesser of Line 3 and Line 4
1030	PART O - Nbr of MD Tons Purchased	L 1 N 921 5	3303	Positive or 0; Enter Total Tons of Md Coal Purchased in Current Tax Yr
1040	Multiply Nbr of Md Tons by \$3	L 2 NS 926 9	3306	Positive or 0; Multiply Line 1, Part O by \$3
1050	PART P - I Sec A Maryland Taxable Inc	L 1 NS 935 9	3309	Positive or 0; Maryland Taxable Income
1060	Share of MD Taxable Income from Projct	L 2 NS 944 9	3312	Positive or 0; Share of Maryland taxable income from the project
1061	Non-Project MD Taxable Income	L 3 NS 953 9	3457	Positive or 0; Non-Project Maryland taxable income; If Less than 0, Enter 0
1062	Number of Qualified Employees	L 4 N 962 9	3458	Positive or 0; Number of Quailified Employees
1063	AMT of MD Income Tax W/H from Qual.	L 5 NS 971 9	3459	Positive or 0; AMT of MD Income Tax Req. to be W/H from Qual.Employees
1064	Sec B Total Tax Liability	L 6 NS 980 9	3460	Positive or 0; Total Tax Liability; If Less than 0, Enter 0
1065	Tax on Income from Project	L 7 NS 989 9	3461	Positive or 0; Tax on Income From the Project
1066	Tax on Non-Project Income	L 8 NS 998 9	3462	Positive or 0; Must Equal Line 6 Minus Line 7; If Less Than 0, Enter 0
1068	PART P - II Sec A TotalEligible Project	L 9 NS 1007 9	3327	Positive or 0; Enter Total Amount of Eligible Project Costs, \$500,000 minimum
1069	Enter Lesser of L9 or \$5,000,000	L 10 NS 1016 9	3330	Positive or 0; Lesser of Line 9 or \$5,000,000
1070	Sum Proj Cost Credits & Refunds Pr Ta	L 11 NS 1025 9	3333	Positive or 0; Amount of Project Cost Credits & Refunds Taken in Prior Tax Year:
1071	Subtract Line 11 from Line 10	L 12 NS 1034 9	3336	Positive or 0; Subtract Line 11 From Line 10; If Less than 0, Enter 0
1072	MD Tax Liability on Income from Projec	L 13 NS 1043 9	3463	Positive or 0; Maryland Tax Liability on Income From the Project (AMT from L7)
1073	Credit Against Tax on Income From Prc	L 14 NS 1052 9	3464	Positive or 0; Lesser of Line 12 or Line 13
1074	Sec B Total Eligible Start-Up Costs	L 15 NS 1061 9	3465	Positive or 0; \$500,000 maximum
1075	Lesser of Line 15 or \$500,000	L 16 NS 1070 9	3466	Positive or 0; Enter Lesser of Line 15 or \$500,000
1076	Start-Up Cost Credits & Ref Pr Tax Yea	L 17 NS 1079 9	3467	Positive or 0; AMT of Project Start-Up Cost Credits&Refunds Taken in Pr.Tax Yrs
1077	Subtract Line 17 from Line 16	L 18 NS 1088 9	3468	Positive or 0; Subtract Line 17 from Line 16; If less than 0, Enter 0

1078	Multiply L4 by \$10,000	L 19	NS	1097	9	3469	Positive or 0; Multiply AMT on L4 by \$10,000
1079	Lesser of Line 18 or Line 19	L 20	NS	1106	9	3470	Positive or 0; Lesser of Line 18 or Line 19; If less than 0, Enter 0
1080	Tax Liability after deducting Credits See	L 21	NS	1115	9	3471	Positive or 0; Subtract Line 14 from Line 6; If Less than 0, Enter 0
1081	Nonrefundable Portion of Start-Up Crec	L 22	NS	1124	9	3472	Positive or 0; Lesser of Line 20 or Line 21; Can't Exceed any rem. Tax Liability
1082	PART P - III Sec A Proj Costs Remainin	L 23	NS	1133	9	3346	Positive or 0; Subtract Line 14 from Line 12; If Less than 0, enter 0
1083	Tax on Non-Project Income	L 24	NS	1142	9	3473	Positive or 0; Enter Amount from Line 8
1084	Tax Avail for Application of Credit	L 25	NS	1151	9	3474	Positive or 0; Subtract Sum of L14 and L22 from L6; If Less Than 0, Enter 0
1085	Credit Against Tax on Non-Project Inco	L 26	NS	1160	9	3475	Positive or 0; Lesser of Line 24 or Line 25
1086	Tentative Refund	L 27	NS	1169	9	3476	Positive or 0; Subtract Line 26 from Line 23; If Less than 0, Enter 0
1087	MD Income Tax to W/H from Qualif Empl	L 28	NS	1178	9	3477	Positive or 0; Enter Amount from Line 5
1088	Refund Allowable this Tax Year	L 29	NS	1187	9	3478	Positive or 0; Lesser of ((L28 minus L26)(if less than 0,use 0) or L27)
1089	Sec B Start-Up Costs Tentative Refund	L 30	NS	1196	9	3479	Positive or 0; Subtract Line 22 from Line 20; If Less than 0, Enter 0
1090	MD Income Req W/H from Qualif. Empl	L 31	NS	1205	9	3480	Positive or 0; Enter Amount from Line 5
1091	Refund Allowable for this Tax Year	L 32	NS	1214	9	3481	Positive or 0; Lesser of Line 30 or Line 31
1092	Part P - IV Total Nonrefund Cred Proj C	L 33	NS	1223	9	3482	Positive or 0; Sum of Line 14 and Line 26
1093	Total Non-Refundable Credit Start-Up C	L 34	NS	1232	9	3483	Positive or 0; Amount from Line 22
1094	Total Nonrefundable OMED tax credit	L 35	NS	1241	9	3348	Positive or 0; Enter Total Amount From Line 33 and Line 34
1095	Total Refundable Credit for Project Cos	L 36	NS	1250	9	3484	Positive or 0; Enter Amount from Line 29
1096	Total Refundable Credit for Start-Up Co	L 37	NS	1259	9	3485	Positive or 0; Enter Amount from Line 32
1097	Total Refundable OMED Tax Credit	L 38	NS	1268	9	3486	Positive or 0; Sum of Line 36 and Line 37
1100	PART Q - Green Bldgs Tax Credit	L 1	NS	1277	9	3351	Positive or 0; Total Green Bldg Credit as Certified by the Md Energy Admin
1110	PART R - Bio - Heating Oil Credit	L 1	NS	1286	9	3500	Positive or 0; Total Bio-Heating Oil Credit as Certified by the Md Energy Admin
1120	PART S - Cellulosic Ethanol R&D Crdt	L 1	NS	1295	9	3503	Can Only Be Claimed On An Amended Return
1190	PART T - Total Credit for PART A L15	L 1	NS	1304	9	3354	Positive or 0; Enter Amount From Part A, Line 15
1200	Total Credit for PART B L10	L 2	NS	1313	9	3357	Positive or 0; Enter Amount From Part B, Line 10
1210	Total Credit for PART C L9	L 3	NS	1322	9	3360	Positive or 0; Enter Amount From Part C, Line 9
1220	Total Credit for PART D L13	L 4	NS	1331	9	3363	Positive or 0; Enter Amount From Part D, Line 13
1230	Total Credit for PART E L3	L 5	NS	1340	9	3666	Positive or 0; Enter Amount From Part E, Line 3
1240	Total Credit for PART F L3	L 6	NS	1349	9	3369	Positive or 0; Enter Amount From Part F, Line 3
1250	Total Credit for PART G L4	L 7	NS	1358	9	3372	Positive or 0; Enter Amount From Part G, Line 4
+1260	Total Credit for Part H L4	L 8	NS	1367	9	3375	Positive or 0; Enter Amount From Part H, Line 4
1270	Total Credit for PART I L4	L 9	NS	1376	9	3378	Positive or 0; Enter Amount From Part I, Line 4
1280	Total Credit for PART J L1	L 10	NS	1385	9	3381	Positive or 0; Enter Amount From Part J, Line 1
1290	Total Credit for PART K L3	L 11	NS	1394	9	3384	Positive or 0; Enter Amount From Part K, Line 3
1310	Total Credit for PART M L5	L 13	NS	1403	9	3390	Positive or 0; Enter Amount From Part M, Line 5
1320	Total Credit for PART N L5	L 14	NS	1412	9	3393	Positive or 0; Enter Amount From Part N, Line 5
1340	Total Credit for PART O L2	L 15	NS	1421	9	3399	Positive or 0; Enter Amount from Part O, Line 2
1350	Total Credit for PART P L35	L 16	NS	1430	9	3402	Positive or 0; Enter Amount From Part P, Line 35; if > than 1 project, see Instr.
1360	Total Credit for PART Q L1	L 17	NS	1439	9	3405	Positive or 0; Enter Amount from Part Q, Line 1
1363	Total Credit for PART R L1	L 18	NS	1448	9	3506	Positive or 0; Enter Amount from Part R, Line 1
1364	Total Credit for PART S L1	L 19	NS	1457	9	3509	Positive or 0; Enter Amount from Part S, Line 1
1370	Total of Current Year Credits	L 20	NS	1466	9	3411	Positive or 0; Total of Current Year Credits, Add L1- L11, L13 - L19
1380	Carryover of Prior Year Credits	L 21	NS	1475	9	3414	Positive or 0; Enter Amount of Carryover Credits From Prior Year
1390	Tentative Credit This Year	L 22	NS	1484	9	3417	Positive or 0; Tentative Credit - Add Amounts on Line 20 and Line 21
1400	Amount of Any Credit Recapture	L 23	NS	1493	9	3420	Positive or 0; Enter Amt of Any Credit Recap - See Part D & F Instructions
1410	Tentative Credit After Recapture	L 24	NS	1502	9	3423	Pos, Neg or 0; Tent Cr Aft Recap- Sub L 23 from L22, If neg, enter negative
1420	Net Tax From Md Tax Form	L 25	NS	1511	9	3426	Positive or 0; Enter Tax Amt From Current Yr Md Tax Rtn, See Instructions
1430	Allowable Credit For Md Taxes	L 26	NS	1520	9	3429	Pos, Neg or 0; Allowable Cr - Enter Lesser of Line 24 and Line 25
1440	PART U - Credit Carryover Calculation	L 1	NS	1529	9	3432	Positive or 0; Excess Credit Calculation - Enter Amt from Line 25, Part T
1450	Add Lines 10,13,15 and 16 of Part T	L 2	NS	1538	9	3435	Positive or 0; Add Lines 10,13,15,and 16, Part T
1460	Subtract Line 2 From Line 1	L 3	NS	1547	9	3438	Positive or 0; Subtract Line 2 From Line 1; If < 0, Enter 0
1470	Subtract Line 2 from Line 24 (Part T)	L 4	NS	1556	9	3441	Positive or 0; Subtract Line 2 From Line 24, Part T; If < 0, Enter 0

1480	Tentative Excess Credit Carryover	L 5	NS	1565	9	3444	Positive or 0; Tentative Excess Carryover - Subtract Line 3 from Line 4
1490	Amt of Line 5 that expired during this tax year	L 6	NS	1574	9	3447	Positive or 0; Enter Amt Included in Line 5 that expired during this tax year
1500	Credit Carryover for Next Year	L 7	NS	1583	9	3450	Positive or 0; Subtract Line 6 from Line 5; if < 0, enter 0
1510	PART V - Refundable Business Income	L 1	NS	1592	9	3453	Positive or 0; Enter Amount from Line 38 Part P; if > than 1 project, see Instructions
1520	Refundable Biotech Tax Credit	L 2	NS	1601	9	3498	Positive, Negative or 0; Must Equal to Amount from Part L, Line 6
1530	Total Refund. Bus. Income Tax Crdt	L 3	NS	1610	9	3499	Positive, Negative or 0; Must Equal Sum of Line 1 and Line 2
	Record Terminus		AN	1619	1		Value "\$"

# MARYLAND ELECTRONIC RECORD LAYOUT FOR 2009 FORM 502INJ

October 8, 2009

\* - New Field, + - Revised Field

Splitting exemptions and deducti

Fld	Identification	Field			Error Code	Validation Description
		Type/Pos/Lnt				
	Byte Count	N	1	4		Value "0474" for Fixed; "nnnn" for Variable
	MD Form Start Sentinel	AN	5	4		Value "!!!!"
	MD Form Record ID	AN	9	34		Value "FRMbbb502IJbPG01b(9n)b(7n)" (9n) = Primary SSN; (7n) = Form Occurrence Number (0000001)
20	Prim 1st Name or Initial & Middle Nam	AN	43	15	4000	Must be the same as shown on MD form 502 or 505
30	Primary Middle Initial	A	58	1	4003	Must be the same as shown on MD form 502 or 505
40	Primary Last Name	AN	59	20	4006	Must be the same as shown on MD form 502 or 505
50	Primary Soc Sec Nbr	N	79	9	4009	Must be the same as shown on MD form 502 or 505
60	Primary Injured Spouse	A	88	1	4012	Must Be Y = Yes or N = No; CANNOT BE BLANK
70	Sec 1st Name or Intial & Middle Name	AN	89	15	4015	Must be the same as shown on MD form 502 or 505
80	Secondary Middle Initial	A	104	1	4018	Must be the same as shown on MD form 502 or 505
90	Secondary Last Name	AN	105	20	4021	Must be the same as shown on MD form 502 or 505
100	Secondary Soc Sec Nbr	N	125	9	4024	Must be the same as shown on MD form 502 or 505
110	Secondary Injured Spouse	A	134	1	4027	Must Be Y = Yes or N = No; CANNOT BE BLANK
120	Street Address of Injured Spouse	AN	135	30	4030	Must be equal to Street Address of Injured Spouse
130	Address Alternate of Injured Spouse	AN	165	30	4033	Used for Foreign Address for Injured Spouse
140	City/Town of Injured Spouse	A	195	22	4036	Must be equal to City of Injured Spouse if USA address; See notes for foreign addr
150	State of Injured Spouse	A	217	2	4039	Must be equal to State of Injured Spouse if USA address; See notes for foreign add
160	Zipcode 5 of Injured Spouse	N	219	5	4042	Must be the equal to ZIP5 of Injured Spouse is USA address; See notes for foreign
170	Zipcode 4 of Injured Spouse	N	224	4	4045	Must be equal to ZIP4 of Injured Spouse if USA address; See notes for foreign
180	Daytime Phone Nbr of Injured Spouse	N	228	10	4048	Not Required; Use 10 Numerics Only
185	Address on Joint Return is different	A	238	1	4394	Must Be Y = Yes or N = No; CANNOT BE BLANK
187	Refund in Injured Spouse Name Only	A	239	1	4396	Must Be Y = Yes or BLANK only
190	A- Wages, Salaries & Tips (Joint) L 1	NS	240	10	4051	Must Equal Total Wages, Salaries, Tips From Federal Return
200	Wages,Sal & Tips (Inj Spouse) L 1	NS	250	10	4054	Must Equal Wages, Salaries, Tips for the Injured Spouse
210	Wages,Sal & Tips (Other Spouse) L 1	NS	260	10	4057	Must Equal Wages, Salaries, Tips for the Other Spouse
731	All Other Income (Joint) L2	NS	270	10	4061	Must Equal Total All Other Income From Federal Return
732	All Other Income (Inj Spouse) L2	NS	280	10	4062	Must Equal All Other Income for the Injured Spouse
733	All Other Income (Other Spouse) L2	NS	290	10	4064	Must Equal All Other Income for the Other Spouse
1121	Adjustment to Income(Joint) L 3	NS	300	8	4220	Must Equal Total Adjustment Amount From Federal Return
1122	Adjustment to Income(Inj Spouse) L3	NS	308	8	4221	Must Equal Adjustment Amount for the Injured Spouse
1123	Adjustment to Income(Other Sp) L 3	NS	316	8	4223	Must Equal Adjustment Amount for the Other Spouse
1130	B- MD Additions (Joint) L1	NS	324	8	4333	Positive or 0; Must Equal Maryland Additions From Md Form 502 or 505
1140	MD Additions (Injured Spouse) L1	NS	332	8	4336	Positive or 0; Must Equal Maryland Additions for the Injured Spouse
1150	MD Additions (Other Spouse) L1	NS	340	8	4339	Positive or 0; Must Equal Maryland Additions for the Other Spouse
1160	MD Subtractions (Joint) L2	NS	348	8	4342	Positive or 0; Must Equal Maryland Subtractions From Md Form 502 or 505NR
1170	MD Subtractions (Injured Spouse) L2	NS	356	8	4345	Positive or 0; Must Equal Maryland Subtractions for the Injured Spouse
1180	MD Subtractions (Other Spouse) L2	NS	364	8	4348	Positive or 0; Must Equal Maryland Subtractions for the Other Spouse
1190	MD Deductions (Joint) L3	NS	372	8	4351	Positive or 0; Must Equal Maryland Deductions From Md Form 502 or 505NR
1200	MD Exemptions (Joint) L4	N	380	2	4354	Positive or 0; Must Equal Maryland Exemptions From Md Form 502 or 505
1210	MD Exemptions (Injured Spouse) L4	N	382	2	4357	Positive or 0; Must Equal Maryland Exemptions for the Injured Spouse
1220	MD Exemptions (Other Spouse) L4	N	384	2	4360	Positive or 0; Must Equal Maryland Exemptions for the Other Spouse

## MARYLAND ELECTRONIC RECORD LAYOUT FOR 2009 FORM 502-INJ (CON'T)

Fld	Identification		Field		Error		Validation Description
			Type/Pos/Lnth		Code		
1230	EIC &/or Pov Lev (Joint)	L5	NS	386	8	4363	Positive or 0; Must Equal MD EIC &/or Pov Lev Cr From Md Form 502 or 505
1240	MD Withholding (Joint)	L6	NS	394	8	4366	Positive or 0; Must Equal Maryland Withholding From Md Form 502 or 505
1250	MD Withholding (Injured Spouse)	L6	NS	402	8	4369	Positive or 0; Must Equal Maryland Withholding for the Injured Spouse
1260	MD Withholding (Other Spouse)	L6	NS	410	8	4372	Positive or 0; Must Equal Maryland Withholding for the Other Spouse
1270	Refundable EIC (Joint)	L7	NS	418	8	4375	Positive or 0; Must Equal MD Refundable EIC From Md Form 502 or 505
1280	Estimated Taxes (Joint)	L8	NS	426	8	4378	Positive or 0; Must Equal MD Estimated Taxes From Md Form 502 or 505
1290	Estimated Taxes (Injured Spouse)	L8	NS	434	8	4381	Positive or 0; Must Equal MD Estimated Taxes for the Injured Spouse
1300	Estimated Taxes (Other Spouse)	L8	NS	442	8	4384	Positive or 0; Must Equal MD Estimated Taxes for the Other Spouse
1310	Other Credits (Joint)	L9	NS	450	8	4387	Positive or 0; Must Equal Other Credits From Md Form 502 or 505
1320	Other Credits (Injured Spouse)	L9	NS	458	8	4390	Positive or 0; Must Equal Other Credits for the Injured Spouse
1330	Other Credits (Other Spouse)	L9	NS	466	8	4393	Positive or 0; Must Equal Other Credits for the Other Spouse
	Record Terminus		AN	474	1		Value "\$"

**NOTES:**

IF FORM 502INJ IS SUBMITTED WITH FORM MD502 OR MD505, CODE #200 MUST BE ENTERED IN FIELD #755 ON MD502 OR FIELD #925 ON MD505

! WHEN INJURED SPOUSE HAS FOREIGN ADDRESS, MOVE FOREIGN STREET ADDRESS TO FIELD #120, MOVE FOREIGN CITY TO FIELD #130 (STREET ALTERNATE), MOVE FOREIGN COUNTRY TO FIELD #140 (CITY/TOWN).

FORM 502INJ MAY ONLY BE SUBMITTED WITH A REFUND RETURN.

# MARYLAND ELECTRONIC RECORD LAYOUT FOR 2009 FORM 1099G/MD

October 8, 2009

Field	Identification	Field Type/Pos/Lntr	Error Code	Validation Description
	Byte Count	N 1 4		Value "0356" for Fixed; "nnnn" for Variable
	MD Form Start Sentinel	AN 5 4		Value "!!!!"
	MD Form Record ID	AN 9 34		Value "FRMbbb1099GbPG01b(9n)b(7n)" (9n) = Primary SSN; (7n) = Form Occurrence Number
20	Payer Name	AN 43 35	4500	Required
30	Payer Name, Line 2	AN 78 35	4503	Blank or present
40	Payer Address	AN 113 35	4506	Requested but not required
50	Payer City	AN 148 22	4509	Requested but not required
60	Payer State	A 170 2	4512	Must be "MD"
70	Payer Zip Code	N 172 12	4515	Requested but not required
80	Payer ID Number	N 184 9	4518	Required
90	Recipient's SSN	N 193 9	4521	Required, primary or secondary SSN from 502
100	Recipient's Name	AN 202 35	4524	Required
110	Recipient's Address	AN 237 35	4527	Requested but not required
120	Recipient's City	AN 272 22	4530	Requested but not required
130	Recipient's State	A 294 2	4533	Requested but not required
140	Recipient's Zip Code	N 296 12	4536	Requested but not required
150	Unemployment Comp Paid	NS 308 12	4539	Required
160	Repayment Amount	NS 320 12	4542	Positive or 0
170	Federal Tax Withheld	NS 332 12	4545	Positive or 0
180	State Tax Withheld	NS 344 12	4548	Positive or 0
190	Record Terminus	A 356 1		Value "\$"

# MARYLAND ELECTRONIC RECORD LAYOUT FOR 2009 FORM ADDENDUM

October 8, 2009

Field	Identification	Field Type/Pos/Lntr	New err Code	Validation Description
	Byte Count	N 1 4		Value "1650" for Fixed; "nnnn" for Variable
	MD Form Start Sentinel	AN 5 4		Value "!!!!"
	MD Form Record ID	AN 9 34		Value "FRMbbbADDbbbPG01b(9n)b(7n)" (9n) = Primary SSN; (7n) = Form Occurrence Number
40	Addended Form Name	AN 43 7	4750	MD502bb,MD502CR,MD1099G, MD505bb,MD500CR, & MD502IJ,FedbW2b,FedbW2G,Fed1099
50	Addendum Data	AN 50 800		See Note Below For Form Name Sequence And Formatting of Dat
60	Addendum Data	AN 850 800		
70	Record Terminus	AN 1650 1	4753	Value "\$"

**NOTE:**

Each Addendum Form Rec Must Be Placed In The Same Sequence As The Form To Which It Is Associated. A Maximum of 10 Addenda May Be Used, For Any Form Type; eg MD502, Fed W2, Fed W2G etc.

Each 800 Byte Field Should Be Filled With Descriptive Data In Maximum Breaks Of 80 Bytes So That It May Be Reprodu On Standard Width Paper Or Screen Displays When Necess

# MARYLAND ELECTRONIC RECORD LAYOUT FOR 2009 FORM W-2 (IRS)

October 8, 2009

\* - New Field, + - Revised Field

Field	Identification	Field Type/Pos/Lntr	Error Code	Validation Description
	Fed Form Byte Count	N 1 4		Value "0959" for fixed; "nnn" for variable
	Fed Form Start Sentinel	AN 5 4		Value "!!!!"
	Fed Form Record ID	AN 9 34	5000	Value "FRMbbbW-2bbbPG01b(9n)b(7n)" (9n) = Primary SSN; (7n) = Form Occurrence Number
10	Corrected W-2	A 43 1	5003	Value "X" or Blank
25	Void Indicator	A 44 1	5009	Blank Only, Rejected If "X"
35	Employee's Social Security Number	N 45 9	5036	Must Equal Primary or Secondary SSN on Related MD Form
40	Employer ID Number	N 54 9	5012	MUST BE PRESENT
45	Employer Name Control	AN 63 4	5015	MUST BE PRESENT; First 4 Significant Characters of Employer Name
50	Employer Name	AN 67 35	5018	MUST BE PRESENT
55	Employer Name, Line 2	AN 102 35	5021	Blank or Present
60	Employer Address	AN 137 35	5024	Requested But Not Required
70	Employer City	AN 172 22	5027	Requested But Not Required
73	Employer State	A 194 2	5030	Requested But Not Required
75	Employer Zip Code	N 196 12	5033	Requested But Not Required
85	W2 Control Number	AN 208 14	5006	Blank or Present
90	Employee Name and Suffix	AN 222 35	5039	MUST BE PRESENT
100	Employee Address	AN 257 35	5042	Requested But Not Required
105	Employee Address Continuation	AN 292 35	5045	Requested But Not Required
110	Employee City	AN 327 22	5048	Requested But Not Required
113	Employee State	A 349 2	5051	Requested But Not Required
115	Employee Zip Code	N 351 12	5054	Requested But Not Required
120	Wages	NS 363 12	5057	MUST BE PRESENT
130	Federal Withholding	NS 375 12	5060	Positive or 0
140	Social Security Wages	NS 387 12	5063	Positive or 0
150	Social Security Tax	NS 399 12	5066	Positive or 0
160	Medicare Wages and Tips	NS 411 12	5069	Positive or 0
170	Medicare Tax Withheld	NS 423 12	5072	Positive or 0
180	Social Security Tips	NS 435 12	5075	Positive or 0
190	Allocated Tips	NS 447 12	5078	Positive or 0
200	Advance EIC Payment	NS 459 12	5081	Positive or 0
210	Dependent Care Benefits	NS 471 12	5084	Positive or 0
220	Non-qualified Plans	NS 483 12	5087	Positive or 0
242	Employers Use Code 1	A 495 6	5090	Blank or Present
244	Year 1	N 501 2	5093	Positive or 0
246	Employers Use Amount 1	NS 503 12	5096	Positive or 0
252	Employers Use Code 2	A 515 6	5099	Blank or Present
254	Year 2	N 521 2	5102	Positive or 0
256	Employers Use Amount 2	NS 523 12	5105	Positive or 0
257	Employers Use Code 3	A 535 6	5108	Blank or Present
258	Year 3	N 541 2	5111	Positive or 0
259	Employers Use Amount 3	NS 543 12	5114	Positive or 0

**MARYLAND ELECTRONIC RECORD LAYOUT FOR 2009 W-2 (CON'T)**

Field	Identification	Field			New	Validation Description
		Type/Pos/Lnth			Code	
260	Employers Use Code 4	A	555	6	5117	Blank or Present
261	Year 4	N	561	2	5120	Positive or 0
262	Employers Use Amount 4	NS	563	12	5123	Positive or 0
265	Statutory Employee Ind	A	575	1	5126	"X" Or Blank
267	Retirement Plan Ind	A	576	1	5129	"X" Or Blank
269	Third-Party Sick Pay Ind	A	577	1	5132	"X" Or Blank
270	Other Ded's Benefit Type 1	AN	578	8	5135	Blank or present
272	Other Ded's Benefit Amt 1	NS	586	12	5138	Positive or 0
280	Other Ded's Benefit Type 2	AN	598	8	5141	Blank or Present
282	Other Ded's Benefit Amt 2	NS	606	12	5144	Positive or 0
290	Other Ded's Benefit Type 3	AN	618	8	5147	Blank or Present
292	Other Ded's Benefit Amt 3	NS	626	12	5150	Positive or 0
300	Other Benefits Type 4	AN	638	8	5153	Blank or present
302	Other Benefits Amount 4	N	646	12	5156	Positive or 0
370	State Name 1	A	658	2	5159	Use Standard State Abbreviations; See Attachment #2 and #7
380	Employer State ID Nbr 1	AN	660	16	5162	Requested But Not Required
390	State Wages/Tips 1	NS	676	12	5165	Positive or 0
400	State Income Tax W/H 1	NS	688	12	5168	Must Be Less Than Fed Wages
405	Local Wages/Tips 1	NS	700	12	5171	Positive or 0
407	Local Income Tax 1	NS	712	12	5174	Positive or 0
410	Name of Locality 1	AN	724	9	5177	Blank or Present
440	State Name 2	A	733	2	5180	Use Standard State Abbreviations; See Attachment #2 and #7
450	Employer State ID Nbr 2	AN	735	16	5183	Positive, Blank or 0
460	State Wages/Tips 2	NS	751	12	5186	Positive or 0
470	State Income Tax W/H 2	NS	763	12	5189	Must Be Less Than Fed Wages
475	Local Wages/Tips 2	NS	775	12	5192	Positive or 0
477	Local Income Tax 2	NS	787	12	5195	Positive or 0
480	Name of Locality 2	AN	799	9	5198	Blank or Present
490	State Name 3	A	808	2	5201	Use Standard State Abbreviations; See Attachment #2 and #7
500	Employer State ID Nbr 3	AN	810	16	5204	Positive, Blank or 0
515	State Wages/Tips 3	NS	826	12	5207	Positive or 0
520	State Income Tax W/H 3	NS	838	12	5210	Must Be Less Than Fed Wages
525	Local Wages/Tips 3	NS	850	12	5213	Positive or 0
527	Local Income Tax 3	NS	862	12	5216	Positive or 0
530	Name of Locality 3	AN	874	9	5219	Blank or Present
540	State Name 4	A	883	2	5222	Use Standard State Abbreviations; See Attachment #2 and #7
550	Employer State ID Nbr 4	AN	885	16	5225	Positive, Blank or 0
560	State Wages/Tips 4	NS	901	12	5228	Positive or 0
570	State Income Tax W/H 4	NS	913	12	5231	Must Be Less Than Fed Wages
575	Local Wages/Tips 4	NS	925	12	5234	Positive or 0
577	Local Income Tax 4	NS	937	12	5237	Blank or Present
580	Name of Locality 4	AN	949	9	5240	Blank or Present
590	W-2 Indicator	A	958	1	5243	Value "S" (Standard) or "N" (Non-standard)
	Fed Form Rec Terminus	AN	959	1		Value "\$"

**! State Name1 or State Name 2 or State Name 3 or State Name 4 must be "MD"**

**! Other Benefit Type 1, Other Benefit Type 2, Other Benefit Type 3, or Other Benefit Type 4 must be "STPICKUP" if printed on Form W-2 in Box 14.**

**! Other Benefit Amount 1, Other Benefit Amount 2, Other Benefit Amount 3, or Other Benefit Amount 4 must equal amount of "STPICKUP"**

# MARYLAND ELECTRONIC RECORD LAYOUT FOR 2009 FORM W-2G (IRS)

October 8, 2009

\* - New Field, + - Revised Field

Field	Identification	Field Type/Pos/Lnth	Error Code	Validation Description
	Fed Form Byte Count	N 1 4		Value "0524" for Fixed; "nnnn" for Variable
	Fed Form Start Sentinel	AN 5 4		Value "!!!!"
	Fed Form Record ID	AN 9 34	5250	Value "FRMbbbW-2GbbPG01b(9n)b(7n)" (9n) = Primary SSN; (7n) = Form Occurrence Number
10	Corrected W-2G	A 43 1	5349	Value "X" or blank
15	Payer Name Control	AN 44 4	5253	MUST BE PRESENT; First 4 Significant Characters of Payer Name
20	Payer Name	AN 48 35	5256	Required
21	Payer Name, Line 2	AN 83 35	5259	Blank or present
22	Payer's Address	AN 118 35	5262	Required
23	Payer's City	AN 153 22	5265	Required
24	Payer's State	A 175 2	5268	Required, use attachment #2 for standard state abbreviations
25	Payer's Zip Code	N 177 12	5271	Required
26	Payer ID Number	N 189 9	5274	Positive or 0
30	Payer Telephone Number	N 198 10	5277	Positive or 0
40	Gross Winnings, etc	NS 208 12	5280	Positive or 0
50	Federal Tax Withheld	NS 220 12	5283	Positive or 0
80	Type of Wager	AN 232 13	5286	Blank or present
90	Date Won	N 245 8	5289	Required, "MMDDYY" or "YYYYMMDD" format
100	Transaction	AN 253 13	5292	Blank or present
105	Race	AN 266 13	5295	Blank or present
120	Winnings - Same Wagers	NS 279 12	5298	Positive or 0
130	Cashier	AN 291 13	5301	Blank or present
140	Winner's Name	AN 304 35	5304	Required
142	Winner's Address	AN 339 35	5307	Blank or present
143	Winner's Address Continuation	AN 374 35	5310	Blank or present
144	Winner's City	AN 409 22	5313	Blank or present
146	Winner's State	A 431 2	5316	Blank or present
148	Winner's Zip Code	N 433 12	5319	Blank or present
150	Winner's SSN	N 445 9	5322	Required, should equal SSN from MD form 502
160	Window	AN 454 13	5325	Blank or present
180	First I.D.	AN 467 13	5328	Blank or present
190	Second I.D.	AN 480 13	5331	Blank or present
200	State Name	A 493 2	5334	Required, see attachment #2 for standard state abbreviations
201	Payer's State ID	AN 495 16	5337	Requested but not required
210	State Income Tax Wthhld	NS 511 12	5340	Positive or 0
220	W-2G Indicator	A 523 1	5343	Value "S" (Standard) or "N" (Non-standard)
	Fed Form Rec Terminus	AN 524 1		Value "\$"

# MARYLAND ELECTRONIC RECORD LAYOUT FOR 2009 FORM 1099-R (IRS)

+ - Revised Field

October 8, 2009

\* - New Field

Field	Identification	Field Type/Pos/Lnth	Error Code	Validation Description
	Byte Count	N 1 4		Value "0646" for Fixed; "nnnn" for Variable
	MD Form Start Sentinel	AN 5 4		Value "!!!!"
	MD Form Record ID	AN 9 34	5500	Value "FRMbbb1099RbPG01b(9n)b(7n)" (9n) = Primary SSN; (7n) = Form Occurrence Number
10	Corrected Box	A 43 1	5503	"X" or Blank
15	Payer Name Control	AN 44 4	5506	MUST BE PRESENT; First 4 Significant Characters of Payer Name
20	Payer Name	AN 48 35	5509	Required
25	Payer Name, Line 2	AN 83 35	5512	Blank or Present
30	Payer Address	AN 118 35	5515	Requested But Not Required
40	Payer City	AN 153 22	5518	Requested But Not Required
42	Payer State	A 175 2	5521	Requested But Not Required
44	Payer Zip Code	N 177 12	5524	Requested But Not Required
50	Payer ID Number	N 189 9	5527	Requested But Not Required
60	Recipient's SSN	N 198 9	5530	Must Equal Primary or Secondary SSN on MD Form 502
70	Recipient's Name	AN 207 35	5533	Required
80	Recipient's Address	AN 242 35	5536	Requested But Not Required
85	Recipient's Address Continuation	AN 277 35	5536	Requested But Not Required
90	Recipient's City	AN 312 22	5539	Requested But Not Required
92	Recipient's State	A 334 2	5542	Requested But Not Required
94	Recipient's Zip Code	N 336 12	5545	Requested But Not Required
98	1st Year of Desig Roth Contribution	N 348 4	5639	Requested But Not Required
100	Account Number	AN 352 30	5548	Requested But Not Required
110	Gross Distribution	N 382 12	5551	Required
120	Taxable Amount	N 394 12	5554	Required
130	Taxable Amt Not Determined Ind	A 406 1	5557	"X" or Blank
140	Total Distribution Ind	A 407 1	5560	"X" or Blank
150	Taxable Amt For Capital Gain	N 408 12	5563	Positive or 0
160	Withholding	N 420 12	5566	Positive or 0
170	Employee Insurance Contribution	N 432 12	5569	Positive or 0
180	Unrealized Securities Appreciation	N 444 12	5572	Positive or 0
190	Distribution Code	AN 456 2	5575	Blank or Present
200	IRA/SEP/SIMPLE Ind	A 458 1	5578	"X" or Blank
210	Other Distribution	N 459 12	5581	Positive or 0
220	Recipient's Other Distribution %	N 471 6	5584	Positive or 0
230	Recipient's Total Distribution %	N 477 6	5587	Positive or 0
231	Recipient's Total Contributions	N 483 12	5590	Positive or 0
240	State Income Tax Withheld #1	N 495 12	5593	Positive or 0; Must Include Local Tax Amt., If Any
246	State Name #1	A 507 2	5596	Use Standard State Abbreviations; See Attachment #2
250	Payer's State ID #1	AN 509 16	5599	Required if Maryland Withholding is Greater Than Zero
255	State Distribution #1	N 525 12	5602	Requested but not required
260	Local Income Tax Withheld #1	N 537 12	5605	Positive or 0

270 | Name of Locality #1 | AN 549 9 | 5608 | Blank or Present

**MARYLAND ELECTRONIC RECORD LAYOUT FOR 2009 1099-R (CON'T) (IRS)**

Field	Identification	Field Type/Pos/Lnth	New Code	Validation Description
275	Local Distribution #1	N 558 12	5611	Positive or 0
280	State Income Tax Withheld #2	N 570 12	5614	Positive or 0; Must Include Local Tax Amt., If Any
286	State Name #2	A 582 2	5617	Use Standard State Abbreviations; See Attachment #2
290	Payer's State ID #2	AN 584 16	5620	Requested but not required
300	State Distribution #2	N 600 12	5623	Requested but not required
310	Local Income Tax Withheld #2	N 612 12	5626	Positive or 0
320	Name of Locality #2	AN 624 9	5629	Blank or present
330	Local Distribution #2	N 633 12	5632	Positive or 0
340	1099R Indicator	A 645 1	5635	Value "S" (Standard) or "N" (Non-standard)
	Record Terminus	A 646 1		Value "\$"

**Note:** If Taxpayer retired from State of MD (State of MD Retirement & Pension System), and have amounts > 0 in both Boxes 2a and Box 15,

- 1). Move "STPICKUP" to field 0270 or 0320
- 2). Move amount from Box 15 to field 0275 or 0330
- 3). Include smaller amount of Box 2a and Box 15 on Line 14 of Form 502, and
- 4). Enter Code Letter "R" in one of the subtraction code boxes on Line 14, Form 502.