

MARYLAND ELECTRONIC RECORD LAYOUT FOR 2011 FORM 500CR

Form 500CR

10/19/2011

+ - New Field, - Revised Field

Field	Identification	Field Type/Pos/Lnth	Error code	Validation Description
	+ Byte Count	N 1 4		Value "1845" 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 L 1	N 128 5	3018	Positive or 0; Nbr of Economically Disadvantaged Emps Eligible 1st Yr
90	Number of Qual. Employees L 1	N 133 5	3021	Positive or 0; Nbr of Economically Disadvantaged Emps Eligible 2nd Yr
100	Number of Qual. Employees 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 Yr 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. Emp 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. Em 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. Em L 8	N 193 5	3045	Positive or 0; Nbr of Economically Disadvantaged Emps Eligible 1st Yr
180	Number of Qual. Employees L 8	N 198 5	3048	Positive or 0; Nbr of Economically Disadvantaged Emps Eligible 2nd Yr
190	Number of Qual. Employees 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 Yr 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 Employee 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 Employ L 14	NS 249 9	3069	Positive or 0; Credit Limited to \$1,500 Wages Pd For Each Eligible Employee Not on Part A-II
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 L 1	N 268 5	3075	Positive or 0; Nbr of Employment Opportunity Employees Eligible 1st Yr
280	Number of Qual. Employees 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 Yr 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 L 6	N 319 5	3096	Positive or 0; Nbr of Child Care/Transportation Exp Emps Eligible 1st Yr
350	Number of Qual Employees 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 Yr 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)
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 L 1	N 366 5	3114	Positive or 0; Number of Disabled 1st Year Eligible Emp, Hired before 07/01/2012
396	Number of Qual. Emp 2nd Ye L 1	N 371 5	3117	Positive or 0; Number of Disabled 2nd Year Eligible Emp, Hired before 07/01/2012
430	Employee Disabl Cr for 1st Yr 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 Yr 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 A 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 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 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 Yea 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 Cre L 8	NS 431 9	3144	Positive or 0; Total Child Care/Trans Credit (Must Equal Total of Line 6 and Line 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 and Line 8)
500	PART D - I Nbr of Pos for Cui 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 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 Cui 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 EL 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

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580	PART D - Total Current Year (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,(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 Av 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 L 12	NS	540	9	3183	Positive or 0; Enter Remaining 50% Prior Year Credits
620	Total Job Creation Tax Credit L 13	NS	549	9	3186	Positive or 0; Total Job Creation Tax Cr for This Yr - Add Line 11 and Line 12
630	Part E - Community Investme L 1	NS	558	9	3189	Positive or 0; Amount of Approved Contributions to Community Investment 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 \$250,00 L 3	NS	576	9	3195	Positive or 0; Must be Lesser of Part E, Line 2 and \$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. Emplo L 1	N	612	5	3207	Positive or 0; Nbr of Qualified Ex-Felons Employed and Eligible 1st Yr
700	Number of Qual. Employees 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 Yr 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 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 qualifie 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 Ca 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 b 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 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 \$5,0 L 4	NS	713	9	3237	Positive or 0; Enter Amount From Line 3 or \$5,000, Whichever is Less
820	PART J - Telecommunication L 1	NS	722	9	3240	Positive or 0; Enter 60% of Total Telecommunications Prop Tax Credit
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 Certificate L 2	NS	740	9	3246	Positive or 0; Enter 10% of R & D Expenses That Exceed The Base Am
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 L 1	NS	758	9	3492	Positive or 0; Enter Amount of Approved Investment in Qualified MD Biotech Company
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 cre 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 Cre 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 Pa L 3	N	830	5	3267	Positive or 0; Enter Number of Employees For Which Benefits Were Paid
920	Nbr of Employee Benefit Mon L 4	N	835	5	3270	Positive or 0; Enter Nbr of Employee Months in Which Benefits Were Paid
930	Multiply Number of Employee 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 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 .00 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 .00 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 ir 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 Pur 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 \$ L 2	NS	926	9	3306	Positive or 0; Multiply Line 1, Part O by \$3
1050	PART P - I Sec A Maryland T: L 1a	NS	935	9	3309	Positive or 0; Maryland Taxable Income for Qualified Business Entities (\$500,000 minimum)
1051	Maryland Taxable Income for L 1b	NS	944	9	3310	Positive or 0; Maryland Taxable Income for a Member of Qualified PTE (\$500,000 minimum)
1055	Share of MD Taxable Income L 2a	NS	953	9	3312	Positive or 0; Share of Maryland tax income from the project for Qualified Business Entities
1056	Share of MD Tax Income for a L 2b	NS	962	9	3313	Positive or 0; Share of Maryland tax income from the project for a Member of Qualified PTE
1060	Non-Project MD Taxable Inco L 3a	NS	971	9	3457	Positive or 0; Must Equal Line 1a Minus Line 2a; If Less than 0, Enter 0
1061	Non-Project MD Taxable Inco L 3b	NS	980	9	3512	Positive or 0; Must Equal Line 1b Minus Line 2b; If Less than 0, Enter 0
1065	Number of Qualified Employe L 4a	N	989	9	3458	Positive or 0; Number of Qualified Employees for Qualified Business Entities
1066	Number of Qualified Employe L 4b	N	998	9	3515	Positive or 0; Number of Qualified Employees for a Member of Qualified PTE
1070	AMT of MD Income Tax W/H f L 5a	NS	1007	9	3459	Positive or 0; AMT of MD Income Tax Req. to be W/H from Qual. Employees for Qualified Business E
1071	AMT of MD Income Tax W/H f L 5b	NS	1016	9	3518	Positive or 0; AMT of MD Income Tax Req. to be W/H from Qual. Employees for a Member of Qualifie
1075	Sec B Total Tax Liability for (L 6a	NS	1025	9	3460	Positive or 0; Total Tax Liability for Qualified Business Entity; If Less than 0, Enter 0
1076	Total Tax Liability for a Memb L 6b	NS	1034	9	3521	Positive or 0; Total Tax Liability for a Member of Qualified PTE; If Less than 0, Enter 0
1080	Tax on Income from Project f L 7a	NS	1043	9	3461	Positive or 0; Tax on Income From the Project for Qualified Business Entity
1081	Tax on Income from Project f L 7b	NS	1052	9	3524	Positive or 0; Tax on Income From the Project for a Member of Qualified PTE
1085	Tax on Non-Project Income f L 8a	NS	1061	9	3462	Positive or 0; Must Equal Line 6a minus Line 7a; If Less Than 0, Enter 0
1086	Tax on Non-Project Income f L 8b	NS	1070	9	3527	Positive or 0; Must Equal Line 6b minus Line 7b; If Less Than 0, Enter 0

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1090	Sec C Total Eligible Project Costs	9a	NS	1079	9	3327	Positive or 0; Total Eligible Project Costs (\$500,000 minimum) for Qualified Business Entity
1091	Total Eligible Project Costs	(L 9b)	NS	1088	9	3530	Positive or 0; Total Eligible Project Costs (\$500,000 minimum) for a Member of Qualified PTE
1095	Enter the lesser of Line 9a or L 10	NS	1097	9	3330	Positive or 0; Must be lesser of line 9a or \$5,000,000	
1096	Enter the lesser of Line 9b or L 10	NS	1106	9	3533	Positive or 0; Must be lesser of line 9b or \$5,000,000	
1100	Total eligible start-up costs	fc L 11	NS	1115	9	3465	Positive or 0; Total Eligible Start-Up Costs for Qualified Business Entity
1101	Total eligible start-up costs	fc L 11	NS	1124	9	3536	Positive or 0; Total Eligible Start-Up Costs for a Member of Qualified PTE
1105	Enter the lesser of Line 11a or L 12	NS	1133	9	3466	Positive or 0; Must be lesser of Line 11a or \$500,000	
1106	Enter the lesser of Line 11b or L 12	NS	1142	9	3539	Positive or 0; Must be lesser of Line 11b or \$500,000	
1110	Multiply Line 4a by \$10,000	fc L 13	NS	1151	9	3469	Positive or 0; Must be Equal Line 4a Multiplied by \$10,000
1111	Multiply Line 4b by \$10,000	fc L 13	NS	1160	9	3542	Positive or 0; Must be Equal Line 4b Multiplied by \$10,000
1120	PART P - II Sec A Credit	Agai L 14	NS	1169	9	3333	Positive or 0; Must be Equal to Sum of Project Costs Credits and Refunds from Prior Tax Years
1130	Subtract line 14 from line 10;	L 15	NS	1178	9	3336	Positive or 0; Must be Equal to Line 10 minus Line 14; if less than 0, enter 0
1140	Maryland State Tax liability	o L 16	NS	1187	9	3463	Positive or 0; Must Be Equal to AMT from Line 7
1150	Credit Against tax on income	L 17	NS	1196	9	3464	Positive or 0; Must be Equal to Lesser of Line 15 or Line 16
1160	Sec B Start-Up Costs Sum of L 18	NS	1205	9	3467	Positive or 0; Must be Equal to Sum of start-up Costs Credits & Refunds from Prior Years	
1170	Subtract Line 18 from Line 12	L 19	NS	1214	9	3575	Positive or 0; Must be Equal to Line 12 minus Line 18; if less than 0, enter 0
1180	Lesser of Line 13 or Line 19	L 20	NS	1223	9	3470	Positive or 0; Lesser of Line 13 or Line 19
1190	Tax Liability after deducting	(L 21	NS	1232	9	3471	Positive or 0; Subtract Line 17 from Line 6; If Less than 0, Enter 0
1200	Nonrefundable Portion of Sta	L 22	NS	1241	9	3472	Positive or 0; Lesser of Line 20 or Line 21; Can't Exceed any rem. Tax Liability; if less than 0, Enter 0
1210	PART P - III Sec A Proj Costs	L 23	NS	1250	9	3346	Positive or 0; Subtract Line 17 from Line 15; If Less than 0, enter 0
1220	Tax on Non-Project Income	L 24	NS	1259	9	3473	Positive or 0; Enter Amount from Line 8
1230	Tax Available for Application	L 25	NS	1268	9	3474	Positive or 0; Subtract Sum of L17 and L22 from L6; If Less Than 0, Enter 0
1240	Credit Against Tax on Non-Pr	L 26	NS	1277	9	3475	Positive or 0; Lesser of Line 24 or Line 25
1250	Tentative Refund	L 27	NS	1286	9	3476	Positive or 0; Subtract Line 26 from Line 23; If Less than 0, Enter 0
1260	MD Income Tax to W/H from	(L 28	NS	1295	9	3477	Positive or 0; Enter Amount from Line 5
1270	Refund Allowable this Tax Ye	L 29	NS	1304	9	3478	Positive or 0; Lesser of ((L28 minus L17 and L26)(if less than 0,use 0) or L27)
1280	Sec B Start-Up Costs Tentati	L 30	NS	1313	9	3479	Positive or 0; Subtract Line 22 from Line 20; If Less than 0, Enter 0
1290	MD Income Req W/H from Qu	L 31	NS	1322	9	3480	Positive or 0; Enter Amount from Line 5
1300	Refund Allowable for this Tax	L 32	NS	1331	9	3481	Positive or 0; Lesser of Line 30 or Line 31
1310	Part P - IV Total Non-Ref Crec	L 33	NS	1340	9	3482	Positive or 0; Sum of Line 17 and Line 26
1320	Total Non-Refundable Credit	L 34	NS	1349	9	3483	Positive or 0; Must Equal AMT from Line 22
1330	Total Nonrefundable OMED t	L 35	NS	1358	9	3348	Positive or 0; Enter Total Amount From Line 33 and Line 34
1340	Total Refundable Credit for P	L 36	NS	1367	9	3484	Positive or 0; Enter Amount from Line 29
1350	Total Refundable Credit for S	L 37	NS	1376	9	3485	Positive or 0; Enter Amount from Line 32
1360	Total Refundable OMED Tax	(L 38	NS	1385	9	3486	Positive or 0; Sum of Line 36 and Line 37
1370	PART Q - Green Bldgs Tax Cr	L 1	NS	1394	9	3351	Positive or 0; Total Green Bldg Credit as Certified by the Md Energy Admin
1380	PART R - Bio - Heating Oil Cr	L 1	NS	1403	9	3500	Positive or 0; Total Bio-Heating Oil Credit as Certified by the Md Energy Admin
1390	PART S - Cellulosic Ethanol	FL 1	NS	1412	9	3503	Can Only Be Claimed On An Amended Return
1400	PART T - Maximum Credit	L 1	NS	1421	9	3545	Must equal to \$250,000
1410	Total Amount of Credit Claim	L 2	NS	1430	9	3548	Positive or 0; Total amount of credit claimed on previous years returns; if 0, Enter 0
1420	Credit remaining after prior y	L 3	NS	1439	9	3551	Positive or 0; Credit remaining after deducting prev year credit; must equal Line 1 minus Line 2
1430	Maximum 2011 credit	L 4	NS	1448	9	3554	Positive or 0; Must equal number of employees certified by DLLR multiplied by \$5,000
1440	Number of employees certifie	L 5	N	1457	5	3557	Positive or 0; Must equal number of employees certified for this tax year
1450	Number of employee-months	L 6	N	1462	5	3560	Positive or 0; Must equal number of employee-months that the qualified for positions were filled
1460	Multiply Line 4 by \$416.67	L 7	NS	1467	9	3563	Positive or 0; Must equal Line 6 multiplied by \$416.67
1470	Lesser amount from Lines 3,	L 8	NS	1476	9	3566	Positive or 0; Must equal to lesser of Lines 3, 4, or 7
*1473	PART U - MD Film Production	L 1	NS	1485	9	3578	Positive or 0; This credit is not allowed for individuals
*1476	PART V - Electric Vehicle Rec	L 1	NS	1494	9	3581	Positive or 0; Must equal 20% of cost for qualified electric vehicle recharging equipment; Cant be >
+1480	PART W - Total Credit for	PAIL L 1	NS	1503	9	3354	Positive or 0; Enter Amount From Part A, Line 15
+1490	Total Credit for PART B	L10 L 2	NS	1512	9	3357	Positive or 0; Enter Amount From Part B, Line 10
+1500	Total Credit for PART C	L9 L 3	NS	1521	9	3360	Positive or 0; Enter Amount From Part C, Line 9
+1510	Total Credit for PART D	L13 L 4	NS	1530	9	3363	Positive or 0; Enter Amount From Part D, Line 13
+1520	Total Credit for PART E	L3 L 5	NS	1539	9	3666	Positive or 0; Enter Amount From Part E, Line 3
+1530	Total Credit for PART F	L3 L 6	NS	1548	9	3369	Positive or 0; Enter Amount From Part F, Line 3
+1540	Total Credit for PART G	L4 L 7	NS	1557	9	3372	Positive or 0; Enter Amount From Part G, Line 4
+1550	Total Credit for Part H	L4 L 8	NS	1566	9	3375	Positive or 0; Enter Amount From Part H, Line 4
+1560	Total Credit for PART I	L4 L 9	NS	1575	9	3378	Positive or 0; Enter Amount From Part I, Line 4
+1570	Total Credit for PART J	L1 L 10	NS	1584	9	3381	Positive or 0; Enter Amount From Part J, Line 1
+1580	Total Credit for PART K	L3 L 11	NS	1593	9	3384	Positive or 0; Enter Amount From Part K, Line 3
+1590	Total Credit for PART M	L5 L 13	NS	1602	9	3390	Positive or 0; Enter Amount From Part M, Line 5
+1600	Total Credit for PART O	L2 L 15	NS	1611	9	3399	Positive or 0; Enter Amount from Part O, Line 2
+1610	Total Credit for PART P	L35 L 16	NS	1620	9	3402	Positive or 0; Enter Amount From Part P, Line 35; if > than 1 project, see Instructions
+1620	Total Credit for PART Q	L1 L 17	NS	1629	9	3405	Positive or 0; Enter Amount from Part Q, Line 1
+1630	Total Credit for PART R	L1 L 18	NS	1638	9	3506	Positive or 0; Enter Amount from Part R, Line 1
+1640	Total Credit for PART S	L1 L 19	NS	1647	9	3509	Positive or 0; Enter Amount from Part S, Line 1
*1645	Total Credit for PART V	L1 L 22	NS	1656	9	3584	Positive or 0; Enter Amount from Part V, Line 1

MARYLAND ELECTRONIC RECORD LAYOUT FOR 2011 FORM 500CR (CON'T)

+1650	Total of Current Year Credits	L 23	NS	1665	9	3411	Positive or 0; Total of Current Year Credits, Add amounts from L1- L11, L13, L15 - L19 , and L 22
+1660	Carryover of Prior Year Credit	L 24	NS	1674	9	3414	Positive or 0; Enter Amount of Carryover Credits From Prior Year from Part V, Line 7
+1670	Tentative Credit This Year	L 25	NS	1683	9	3417	Positive or 0; Tentative Credit - Add Amounts on Line 23 and Line 24
+1680	Amount of Any Credit Recap	L 26	NS	1692	9	3420	Positive or 0; Enter Amt of Any Credit Recap - See Part D & F Instructions
+1690	Tentative Credit After Recap	L 27	NS	1701	9	3423	Pos, Neg or 0; Tent Cr Aft Recap - Subtract L 26 from L25, If negative, enter negative
+1700	Tax From MD Tax Form	L 28	NS	1710	9	3426	Positive or 0; Enter Tax Amt From Current Yr Md Tax Return, See Instructions
+1710	Allowable Credit For Md Taxe	L 29	NS	1719	9	3429	Pos, Neg or 0; Allowable Credit - Enter Lesser of Line 27 or Line 28
+1720	PART X - Credit Carryover Ca	L 1	NS	1728	9	3432	Positive or 0; Enter Amt from Line 28, Part W
+1730	Add Lines 10,13,15 and 18 of	L 2	NS	1737	9	3435	Positive or 0; Add Lines 10,13,15,and 18 of Part W
+1740	Subtract Line 2 From Line 1	L 3	NS	1746	9	3438	Positive or 0; Subtract Line 2 From Line 1; If < 0, Enter 0
+1750	Subtract Line 2 from Line 25	L 4	NS	1755	9	3441	Positive or 0; Subtract Line 2 From Line 27, Part W; If < 0, Enter 0
+1760	Tentative Excess Credit Carry	L 5	NS	1764	9	3444	Positive or 0; Tentative Excess Carryover - Subtract Line 3 from Line 4
+1770	Amt of Line 5 that expired du	L 6	NS	1773	9	3447	Positive or 0; Enter Amt Included in Line 5 that expired during this tax year
+1780	Credit Carryover for Next Yea	L 7	NS	1782	9	3450	Positive or 0; Subtract Line 6 from Line 5; if < 0, enter 0
+1790	PART Y - Total Refundable OI	L 1	NS	1791	9	3453	Positive or 0; Enter Amount from Line 38 Part P; if > than 1 project, see Instruction
+1800	Total Biotech Investment Tax	L 2	NS	1800	9	3498	Positive, Negative or 0; Must Equal to Amount from Part L, Line 6
+1810	Total Clean Energy Incentive	L 3	NS	1809	9	3569	Positive, or 0; Must equal to Amount from Part N, Line 5
+1820	Total Job Creation & Recover	L 4	NS	1818	9	3572	Positive, or 0; Must equal to Amount from Part T, Line 8
*1825	Total Film Production Emp T	L 5	NS	1827	9	3587	Positive or 0; Must equal to Amount from Part U, Line 1
+1830	Total Refundable Business In	L 6	NS	1836	9	3499	Positive, Negative or 0; Must Equal Sum of Lines 1 thru 5
	Record Terminus		AN	1845	1		Value "\$"

**MARYLAND ELECTRONIC RECORD LAYOUT FOR 2011 FORM 502**

October 19, 2011

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
	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 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 Direct Debit Amount Only; If Present, must be > 0 and <= L49 and all ACH info and Payment date must be present
+0028	Direct Debit Amount	L 50e	NS 12 0425	Payment date must be present
+0030	State-Routing Transit Nbr (RTN)	L 50b	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)	L 50c	AN 17 0421	Blank, or (Numerics, Alphas, Hyphens), Left-justified With Trailing Blanks
+0040	State-Checking-Acct Indicator	L 50a	AN 1 0412	X or Blank; if 'RTN' > 0 & 'DAN' IS PRESENT, One Indicator MUST Be 'X'
+0048	State-Savings-Acct Indicator	L 50a	AN 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	PREPARED NAME REQUIRED; If Prepared by Taxpayer, Enter 'Taxpayer
0052-c	Preparer Address	AN	30 0439	PREPARED ADDRESS REQUIRED; If Prepared by Taxpayer, Enter 'Same'
0052-d	Preparer City	AN	20 0439	PREPARED CITY REQUIRED; If Prepared by Taxpayer, Leave Blank
0052-e	Preparer State	AN	2 0439	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 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 US address, Special Characters Limited; See Attachment #1
0077	Foreign Street Address	AN	35 0058	Must be present for foreign address Not Required; May be used for US address; Special Characters Limited; See Attachment #1
0080	Street Address Continuation	AN	35 0061	Attachment #1
0085	City/Town	A	22 0064	Must be present for US 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 US address; For 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 0070.0	Must Be 9 Numerics and used for US address only
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 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	IP PIN	N	1	6	0580	If present, must be numeric and equal to 6 digit IP PIN number issued by IRS	
+0305-2	Filler	A	7	74		Not used by MD	
+0310-1	Filler	A	1	80		Not used by MD	
+0315-1	Filler	A	1	72		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 13	A	1	2	0268	BLANK; Or Ab - ZZ (Upper Case Only) if L13 > Zero
0320-2	SUBT Box B	L 13	A	3	2	0271	BLANK; Or Ab - ZZ (Upper Case) ONLY if SUBTR BOX A Contains a Code
0320-3	SUBT Box C	L 13	A	5	2	0274	BLANK; Or Ab - ZZ (Upper Case) ONLY if SUBTR BOX B Contains a Code
0320-4	SUBT Box D	L 13	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 'KEEPEL101' - SEE * BELOW	
0320-7	Secondary Taxpayer MD PIN	AN	19	9	0430	IF ONLINE FILING, ENTER FEDERAL PIN OR 'KEEPEL101' - 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	Filler	A	1	80		Not used by MD	
+0330-1	Filler	A	1	74		Not used by MD	
0330-35	Indicator to Share Tax Return Info with DH	A	75	1	0576	X or Blank	
0330-36	Indicator to Consent Getting 1099-G Form	A	76	1	0577	X or blank	
0330-37	Filler	A	77	4		Not used by MD	
0350	Fiscal Year Beginning Date	N	8	0016		If Fisc Yr Return, Must Be in YYYYMMDD Format	
0355	Fiscal Year Ending Date	N	8	0019		If Fisc Yr Return, Must Be in YYYYMMDD Format	
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 Equal to sum of Dependents Regular and Over 65 From Line 1, Form 502B (when 502B is present)	
0410	Exemption Total C Amt	NS	6	0163		Must Equal \$3200, \$2400, \$1800, \$1200, or \$600 x Exemption Total ( C )	
+0415	Filler	N	2			Not used by MD	
+0420	Filler	N	2			Not used by MD	
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	Filler	NS	8			Not used by MD	
+0500	SUBT-Pen Exclusion	L 10	NS	8	0259	Positive or 0; Can't exceed \$26,300 for each taxpayer	
0505	SUBT-SS/RR Benefits	L 11	NS	8	0262	Positive or 0	
0510	SUBT-Nonresident Income	L 12	NS	9	0265	Positive, or 0	
0515	SUBT-from Form 502SU	L 13	NS	8	0280	Positive or 0; Must Be > Zero If BOX 'A' Coded & Equal to Line 1, Form 502SU	
0520	Filler	NS	8			Not used by MD	
0525	SUBT-Two Income Subtr	L 14	NS	8	0286	Positive or 0; If > 0, Filing Status MUST Equal 2 (Max = \$1,200)	
0530	SUBT-TOTAL	L 15	NS	10	0289	Pos, 0, or Neg; Must Be Sum Of Lines 8 thru 14	
0535	TOTAL MARYLAND AGI	L 16	NS	10	0292	Line 16 Must Equal LINE 7 Minus LINE 15 (Positive or Negative)	
0540	DED-Total Federal Sch A	L 17a	NS	10	0298	If Method = Itemized, Must Equal Total Amount From Federal Schedule A	
0545	DED-State/Loc Tax Sch A	L 17b	NS	10	0301	If Method = Itemized, Must Equal Amount From Line 5, Federal Schedule A	
0550	DED-Net Maryland Amount	L 17c	NS	10	0304	If Method = Itemized, Must Equal Line 17a Minus Line 17b	
0555	Deduction Amount	L 17	NS	10	0307	If (I), must=Line 17c; 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 18	NS	10	0310	Must Equal Line 16 Minus Line 17 (Positive, 0 or Negative)	
0565	Exemption Amount	L 19	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 20	NS	10	0316	Must Equal Line 18 Minus Line 19 (Positive; If Negative, Change To 0)	
+0575	Taxable Net Inc (Line 20)	L 21	NS	10	0319	Must Equal Line 20	
+0580	MARYLAND TAX	L 22	NS	10	0322	Must Equal MD TAX (From Tables or Computation Worksheets Schedules I or II ) For A	
+0585	Earned Income Credit	L 23	NS	8	0325	Positive or 0; See Instruction 18 of Maryland Tax Form Booklet	
+0590	Poverty Level Credit	L 24	NS	8	0328	Positive or 0; See Instruction 18 of Maryland Tax Form Booklet	

+0595	Non-refundable Tax Credits	L 25	NS	8	0331	Pos or 0; Must Equal Total Credits From Form 502CR, Part G, Line 8
+0600	Business Tax Credits	L 26	NS	8	0334	Pos or 0; Must Equal Total Credits From Form 500CR, Part W, Line 29
+0605	TOTAL CREDITS	L 27	NS	8	0337	Positive, Must Equal Sum of Line 23 Through Line 26
+0610	MARYLAND TAX After Credits	L 28	NS	10	0340	Must Equal Line 22 Minus Line 27 (Positive; If Negative, Change To 0)
+0615	LOCAL TAX	L 29	NS	10	0343	Positive or 0; See Instruction 19 of 2011 Maryland Tax Form Booklet
+0620	Local Earned Income Credit	L 30	NS	8	0346	Positive or 0; See Instruction 19 of 2011 Maryland Tax Form Booklet
+0625	Local Poverty Level Credit	L 31	NS	8	0349	Positive or 0; See Instruction 19 of 2011 Maryland Tax Form Booklet
+0630	Total Local Credits	L 32	NS	8	0352	Must Equal Line 30 + Line 31 (Positive or Zero)
+0635	LOCAL TAX AFTER CREDITS	L 33	NS	10	0355	Must Equal Line 29 Minus Line 32 (Positive; If Negative, Change To 0)
+0640	TOTAL MD + LOCAL TAX	L 34	NS	10	0358	Must Equal Line 28 + Line 33 (Positive or Zero)
+0645	Chesapeake Bay Fund Amount	L 35	NS	8	0361	Positive or 0; See Instruction 20 of 2011 Maryland Tax Form Booklet
+0650	Development Disabilities Waiting F L	L 36	NS	8	0364	Positive or 0; See Instruction 20 of 2011 Maryland Tax Form Booklet
+0655	Contribution to MD Cancer Fund	L 37	NS	8	0367	Positive or 0; See Instruction 20 of 2011 Maryland Tax Form Booklet
+0660	Maryland+Local Tax+Contributions L	L 38	NS	10	0370	Must equal Line 34 + Line 35 + Line 36 + Line 37 (Positive or Zero)
+0665	Maryland Tax Withheld	L 39	NS	8	0373	Must = TOTAL Maryland Tax W/H From All W2s, W2Gs, 1099Rs & 1099Gs
+0670	Maryland Estimated Taxes Paid	L 40	NS	8	0376	Positive or Zero; Only Claim Estimated Tax Amounts Paid For Tax Year
+0675	Refundable EIC	L 41	NS	8	0379	Must = Ref EIC Per Instr 21 of MD Tax Booklet; Line 23 and Line 30 ARE REQUIRED
+0680	Refundable Tax Credits	L 42	NS	8	0382	Refundable income tax credits from Part H, Line 6 of Form 502CR
+0685	Total Payments/Credits	L 43	NS	8	0385	Positive, Must Equal Sum of Line 39 Through Line 42
+0690	Balance Due	L 44	NS	8	0388	Pos, Line 38 Minus Line 43; If Neg, Enter 0 & Put Amt on Line 45 as Positive
+0695	Overpayment	L 45	NS	8	0391	Pos, Line 43 Minus Line 38; If Neg, Enter 0 & Put Amt on Line 44 As positive
+0700	Amt Ovrpmt to Credit Next Yr	L 46	NS	8	0394	Zero or Amount of Overpayment To Be Credited To Next Year Est Taxes
+0705	Amount to be Refunded	L 47	NS	8	0397	Positive, Must Equal Line 45 Minus Line 46 Minus Line 48 (502UP Interest); If Form 588
+0710	Interest From 502UP	L 48	NS	8	0400	Pos or 0; If > 0, Must = Line 18 On Form 502UP Required To Be Submitted
+0715	Interest For Late Filing	L 48	NS	8	0403	Positive or Zero
+0720	Total Interest	L 48	NS	8	0406	Positive or Zero; Must Equal 502UP Interest Plus Late Interest
+0725	Total Amount Due	L 49	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); Must=0,221,247,300,301,302,321,322, 588 or 912; If 302 502UP form must be submitted; if 588, Form 588 must be submitted
+0735	Code Number 1		N	3	0445	Must=0,221,247,300,301,302,321,322, 588 or 912; If 302 502UP form must be submitted; if 588, Form 588 must be submitted
+0740	Code Number 2		N	3	0448	Must=0,221,247,300,301,302,321, 322, 588 or 912; If 302 502UP form must be submitted; if 588, Form 588 must be submitted
+0745	Code Number 3		N	3	0451	Must=0,221,247,300,301,302,321, 322, 588 or 912; If 302 502UP form must be submitted; if 588, Form 588 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 equal Software ID Number Assigned and Approved By MD Efile Office
0760	Non-MD military income Record Terminus		NS	8	0475	If present, must be numeric
			AN	1		Value "#"

NOTES:

! FOR ALL ONLINE RETURNS, ENTER FEDERAL PIN OR 'KEEPEL101'; SEE 2011 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

IF ANY NON-REFUNDABLE CREDITS ARE INCLUDED IN FIELD #0595 (LINE 25), FORM 502CR MUST BE SUBMITTED WITH APPROPRIATE SUPPORTING DATA  
IF ANY BUSINESS CREDITS ARE INCLUDED IN FIELD #0600 (LINE 26), FORM 500CR MUST BE SUBMITTED WITH APPROPRIATE SUPPORTING DATA  
IF ANY REFUNDABLE CREDITS ARE INCLUDED IN FIELD #680 (LINE 42), FORM 502CR MUST BE SUBMITTED WITH APPROPRIATE SUPPORTING DATA  
IF REFUNDABLE EARNED INCOME CREDIT IS ENTERED IN FIELD #0675 (LINE 41), FIELD #0585 (LINE 23) AND FIELD #0620 (LINE 30) MUST BE PRESENT BOTH A TAXABLE AND A MINIMUM INCOME RETURN (METHOD = N).

IF ANY INTEREST AMOUNT IS INCLUDED IF FIELD #0710 (LINE 48), 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  
IF EXCEPTION CODE '301' IS ENTERED IN ONE OF THE FIELDS #0735, #0740 OR #0745, FORM 502UP MUST BE SUBMITTED.  
IF EXCEPTION CODE '302' IS ENTERED IN ONE OF THE FIELDS #0735, #0740 OR #0745, DO NOT SUBMIT FORM 502UP.  
IF FARMER/FISHERMAN RETURN FILED BEFORE MARCH 1, ENTER CODE '300' IN ONE OF THE FIELDS #0735, #0740, OR #0745, 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 SIX DECIMAL PLACES, ROUNDED  
EXAMPLE: .77826567 = .778266

\*\*\* IF MARYLAND ADJUSTED GROSS 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 MORE THAN 1.00000, USE 1.00000

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  
'322' - IF TAXPAYER CLAIMS DECEASED CHILD AS A DEPENDENT (NO SS# WAS ISSUED FOR THAT CHILD)  
'588' - DIRECT DEPOSIT OF REFUND IS SPLIT TO TWO OR THREE BANK ACCOUNTS  
'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 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 IN MD AND CIVILIAN SPOUSE WITH ANY INCOME RESIDING IN MD MORE THAN SIX MONTHS; 2). JOINT RETURN WITH DIFFERENT TAX PERIOD 3). WHEN TAXPAYER FILES HOH OR MFS AND CLAIMS AN EXEMPTION/S FOR THE SPOUSE, INCLUDING THE ADDITIONAL EXEMPTION/S FOR BEING CIVILIAN SPOUSE  
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 PRORATE

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 14.

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 - IAT INDICATOR = "X" AND ANY OF ACH FIELDS on 502 - 0024, 0027, 0028, 0030, 0035, 0040, 0048 - or on Form 588 ARE PRESENT

!!!! If Taxpayer's Street Address/Foreign Street Address exceeds 30 characters, use Address Line 2 as continuator

MARYLAND ELECTRONIC RECORD LAYOUT FOR TY2011 FORM 502B  
 Dependents Information Form

12/14/2011

FORM 502B

Field	Identification	Type	Pos	Length	Code	Validation Description
*	MD Form Byte Count	N	1	4		Value "1005" for fixed; "nnn" for variable
*	MD Form Start Sentinel	AN	5	4		Value "!!!!"
*	MD Form Record ID	AN	9	34		Value "FRMbbb502BbbPG01b(9n)b(7n)"
*10	Primary First Name	AN	43	15	1700	Must be the same as shown on 502 Form or 505 Form
*20	Primary Middle Initial	A	58	1	1702	Must be the same as shown on 502 Form or 505 Form
*30	Primary Last Name	AN	59	20	1704	Must be the same as shown on 502 Form or 505 Form
*40	Primary Social Security Number	N	79	9	1706	Must be the same as shown on 502 Form or 505 Form
*50	Secondary First Name	AN	88	15	1708	Must be the same as shown on 502 Form or 505 Form
*60	Secondary Middle Initial	A	103	1	1710	Must be the same as shown on 502 Form or 505 Form
*70	Secondary Last Name	AN	104	20	1712	Must be the same as shown on 502 Form or 505 Form
*80	Secondary Social Security Number	N	124	9	1714	Must be the same as shown on 502 Form or 505 Form
*90	L 1 - Total Number of Regular and	NS	133	12	1716	Zero or positive; must be equal to total number of regular and over 65 dependents
*100	L 2 - FEIN/CR/License Number	AN	145	20	1718	Must be present for returns with business income & EIC credit claimed
*110	Dependent #1 First Name	A	165	10	1720	First Name of Dependent #1 only
*120	Dependent #1 Middle Initial	A	175	1	1721	Middle Initial of Dependent #1 Only
*130	Dependent #1 Last Name	A	176	15	1722	Last Name of Dependent #1 Only; Required if First Name of Dependent #1 is present
*140	Dependent #1 SSN	N	191	9	1723	Required if First Name of Dependent #1 is present and must be > 000000000 and < 999999999
*150	Dependent #1 Relationship	A	200	2	1724	Required if First Name of Dependent #1 is present; see attachment #5 for valid abbreviations
*160	Dependent #1 Regular	A	202	1	1725	"X" only
*170	Dependent #1 65 or over	A	203	1	1726	"X" or blank
*180	Dependent #1 Under 19 Indicator	A	204	1	1727	"X" or blank; must be used with Form 502 only
*190	Dependent #1 Has Medical Insurar	A	205	1	1728	"X" or blank; must be used with Form 502 only; if Dep #1 is Under 19, only one "X" may be selected
*200	Dependent #1 Has No Medical Inst	A	206	1	1729	"X" or blank; must be used with Form 502 only; if Dep #1 is Under 19, only one "X" may be selected
*210	Dependent #2 First Name	A	207	10	1733	First Name of Dependent #2 only
*220	Dependent #2 Middle Initial	A	217	1	1734	Middle Initial of Dependent #2 Only
*230	Dependent #2 Last Name	A	218	15	1735	Last Name of Dependent #2 Only; Required if First Name of Dependent #2 is present
*240	Dependent #2 SSN	N	233	9	1736	Required if First Name of Dependent #2 is present and must be > 000000000 and < 999999999
*250	Dependent #2 Relationship	A	242	2	1737	Required if First Name of Dependent #2 is present; see attachment #5 for valid abbreviations
*260	Dependent #2 Regular	A	244	1	1738	"X" only
*270	Dependent #2 65 or over	A	245	1	1739	"X" or blank
*280	Dependent #2 Under 19 Indicator	A	246	1	1740	"X" or blank; must be used with Form 502 only
*290	Dependent #2 Has Medical Insurar	A	247	1	1741	"X" or blank; must be used with Form 502 only; if Dep #2 is Under 19, only one "X" may be selected
*300	Dependent #2 Has No Medical Inst	A	248	1	1742	"X" or blank; must be used with Form 502 only; if Dep #2 is Under 19, only one "X" may be selected
*310	Dependent #3 First Name	A	249	10	1746	First Name of Dependent #3 only
*320	Dependent #3 Middle Initial	A	259	1	1747	Middle Initial of Dependent #3 Only
*330	Dependent #3 Last Name	A	260	15	1748	Last Name of Dependent #3 Only; Required if First Name of Dependent #3 is present

MARYLAND ELECTRONIC RECORD LAYOUT FOR TY2011 FORM 502B

*340	Dependent #3 SSN	N	275	9	1749 Required if First Name of Dependent #3 is present and must be > 000000000 and < 999999999
*350	Dependent #3 Relationship	A	284	2	1750 Required if First Name of Dependent #3 is present; see attachment #5 for valid abbreviations
*360	Dependent #3 Regular	A	286	1	1751 "X" only
*370	Dependent #3 65 or over	A	287	1	1752 "X" or blank
*380	Dependent #3 Under 19 Indicator	A	288	1	1753 "X" or blank; must be used with Form 502 only
*390	Dependent #3 Has Medical Insurar	A	289	1	1754 "X" or blank; must be used with Form 502 only; if Dep #3 is Under 19, only one "X" may be selected
*400	Dependent #3 Has No Medical Inst	A	290	1	1755 "X" or blank; must be used with Form 502 only; if Dep # 3 is Under 19,only one "X" may be selected
*410	Dependent #4 First Name	A	291	10	1759 First Name of Dependent #4 only
*420	Dependent #4 Middle Initial	A	301	1	1760 Middle Initial of Dependent #4 Only
*430	Dependent #4 Last Name	A	302	15	1761 Last Name of Dependent #4 Only; Required if First Name of Dependent #4 is present
*440	Dependent #4 SSN	N	317	9	1762 Required if First Name of Dependent #4 is present and must be > 000000000 and < 999999999
*450	Dependent #4 Relationship	A	326	2	1763 Required if First Name of Dependent #4 is present; see attachment #5 for valid abbreviations
*460	Dependent #4 Regular	A	328	1	1764 "X" only
*470	Dependent #4 65 or over	A	329	1	1765 "X" or blank
*480	Dependent #4 Under 19 Indicator	A	330	1	1766 "X" or blank; must be used with Form 502 only
*490	Dependent #4 Has Medical Insuran	A	331	1	1767 "X" or blank; must be used with Form 502 only; if Dep #4 is Under 19, only one "X" may be selected
*500	Dependent #4 Has No Medical Inst	A	332	1	1768 "X" or blank; must be used with Form 502 only; if Dep #4 is Under 19, only one "X" may be selected
*510	Dependent #5 First Name	A	333	10	1772 First Name of Dependent #5 only
*520	Dependent #5 Middle Initial	A	343	1	1773 Middle Initial of Dependent #5 Only
*530	Dependent #5 Last Name	A	344	15	1774 Last Name of Dependent #5 Only; Required if First Name of Dependent #5 is present
*540	Dependent #5 SSN	N	359	9	1775 Required if First Name of Dependent #5 is present and must be > 000000000 and < 999999999
*550	Dependent #5 Relationship	A	368	2	1776 Required if First Name of Dependent #5 is present; see attachment #5 for valid abbreviations
*560	Dependent #5 Regular	A	370	1	1777 "X" only
*570	Dependent #5 65 or over	A	371	1	1778 "X" or blank
*580	Dependent #5 Under 19 Indicator	A	372	1	1779 "X" or blank; must be used with Form 502 only
*590	Dependent #5 Has Medical Insurar	A	373	1	1780 "X" or blank; must be used with Form 502 only; if Dep #5 is Under 19, only one "X" may be selected
*600	Dependent #5 Has No Medical Inst	A	374	1	1781 "X" or blank; must be used with Form 502 only; if Dep #5 is Under 19, only one "X" may be selected
*610	Dependent #6 First Name	A	375	10	1785 First Name of Dependent #6 only
*620	Dependent #6 Middle Initial	A	385	1	1786 Middle Initial of Dependent #6 Only
*630	Dependent #6 Last Name	A	386	15	1787 Last Name of Dependent #6 Only; Required if First Name of Dependent #6 is present
*640	Dependent #6 SSN	N	401	9	1788 Required if First Name of Dependent #6 is present and must be > 000000000 and < 999999999
*650	Dependent #6 Relationship	A	410	2	1789 Required if First Name of Dependent #6 is present; see attachment #5 for valid abbreviations
*660	Dependent #6 Regular	A	412	1	1790 "X" only
*670	Dependent #6 65 or over	A	413	1	1791 "X" or blank
*680	Dependent #6 Under 19 Indicator	A	414	1	1792 "X" or blank; must be used with Form 502 only
*690	Dependent #6 Has Medical Insurar	A	415	1	1793 "X" or blank; must be used with Form 502 only; if Dep #6 is Under 19, only one "X" may be selected
*700	Dependent #6 Has No Medical Inst	A	416	1	1794 "X" or blank; must be used with Form 502 only; if Dep #6 is Under 19, only one "X" may be selected
*710	Dependent #7 First Name	A	417	10	1798 First Name of Dependent #7 only
*720	Dependent #7 Middle Initial	A	427	1	1799 Middle Initial of Dependent #7 Only
*730	Dependent #7 Last Name	A	428	15	1800 Last Name of Dependent #7 Only; Required if First Name of Dependent #7 is present
*740	Dependent #7 SSN	N	443	9	1801 Required if First Name of Dependent #7 is present and must be > 000000000 and < 999999999
*750	Dependent #7 Relationship	A	452	2	1802 Required if First Name of Dependent #7 is present; see attachment #5 for valid abbreviations

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*760	Dependent #7 Regular	A	454	1	1803 "X" only
*770	Dependent #7 65 or over	A	455	1	1804 "X" or blank
*780	Dependent #7 Under 19 Indicator	A	456	1	1805 "X" or blank; must be used with Form 502 only
*790	Dependent #7 Has Medical Insura	A	457	1	1806 "X" or blank; must be used with Form 502 only; if Dep #7 is Under 19, only one "X" may be selected
*800	Dependent #7 Has No Medical Inst	A	458	1	1807 "X" or blank; must be used with Form 502 only; if Dep #7 is Under 19, only one "X" may be selected
*810	Dependent #8 First Name	A	459	10	1811 First Name of Dependent #8 only
*820	Dependent #8 Middle Initial	A	469	1	1812 Middle Initial of Dependent #8 Only
*830	Dependent #8 Last Name	A	470	15	1813 Last Name of Dependent #8 Only; Required if First Name of Dependent #8 is present
*840	Dependent #8 SSN	N	485	9	1814 Required if First Name of Dependent #8 is present and must be > 000000000 and < 999999999
*850	Dependent #8 Relationship	A	494	2	1815 Required if First Name of Dependent #8 is present; see attachment #5 for valid abbreviations
*860	Dependent #8 Regular	A	496	1	1816 "X" only
*870	Dependent #8 65 or over	A	497	1	1817 "X" or blank
*880	Dependent #8 Under 19 Indicator	A	498	1	1818 "X " or blank; must be used with Form 502 only
*890	Dependent #8 Has Medical Insura	A	499	1	1819 "X" or blank; must be used with Form 502 only; if Dep #8 is Under 19, only one "X" may be selected
*900	Dependent #8 Has No Medical Inst	A	500	1	1820 "X" or blank; must be used with Form 502 only; if Dep #8 is Under 19, only one "X" may be selected
*910	Dependent #9 First Name	A	501	10	1824 First Name of Dependent #9 only
*920	Dependent #9 Middle Initial	A	511	1	1825 Middle Initial of Dependent #9 Only
*930	Dependent #9 Last Name	A	512	15	1826 Last Name of Dependent #9 Only; Required if First Name of Dependent #9 is present
*940	Dependent #9 SSN	N	527	9	1827 Required if First Name of Dependent #9 is present and must be > 000000000 and < 999999999
*950	Dependent #9 Relationship	A	536	2	1828 Required if First Name of Dependent #9 is present; see attachment #5 for valid abbreviations
*960	Dependent #9 Regular	A	538	1	1829 "X" only
*970	Dependent #9 65 or over	A	539	1	1830 "X" or blank
*980	Dependent #9 Under 19 Indicator	A	540	1	1831 "X" or blank; must be used with Form 502 only
*990	Dependent #9 Has Medical Insura	A	541	1	1832 "X" or blank; must be used with Form 502 only; if Dep #9 is Under 19, only one "X" may be selected
*1000	Dependent #9 Has No Medical Inst	A	542	1	1833 "X" or blank; must be used with Form 502 only; if Dep #9 is Under 19, only one "X" may be selected
*1010	Dependent #10 First Name	A	543	10	1837 First Name of Dependent #10 only
*1020	Dependent #10 Middle Initial	A	553	1	1838 Middle Initial of Dependent #10 Only
*1030	Dependent #10 Last Name	A	554	15	1839 Last Name of Dependent #10 Only; Required if First Name of Dependent #10 is present
*1040	Dependent #10 SSN	N	569	9	1840 Required if First Name of Dependent #10 is present and must be > 000000000 and < 999999999
*1050	Dependent #10 Relationship	A	578	2	1841 Required if First Name of Dependent #10 is present; see attachment #5 for valid abbreviations
*1060	Dependent #10 Regular	A	580	1	1842 "X" only
*1070	Dependent #10 65 or over	A	581	1	1843 "X" or blank
*1080	Dependent #10 Under 19 Indicator	A	582	1	1844 "X" or blank; must be used with Form 502 only
*1090	Dependent #10 Has Medical Insur.	A	583	1	1845 "X" or blank; must be used with Form 502 only; if Dep #10 is Under 19, only one "X" may be selected
*1100	Dependent #10 Has No Medical Ins	A	584	1	1846 "X" or blank; must be used with Form 502 only; if Dep #10 is Under 19, only one "X" may be selected
*1110	Dependent #11 First Name	A	585	10	1850 First Name of Dependent #11 only
*1120	Dependent #11 Middle Initial	A	595	1	1851 Middle Initial of Dependent #11 Only
*1130	Dependent #11 Last Name	A	596	15	1852 Last Name of Dependent #11 Only; Required if First Name of Dependent #11 is present
*1140	Dependent #11 SSN	N	611	9	1853 Required if First Name of Dependent #11 is present and must be > 000000000 and < 999999999
*1150	Dependent #11 Relationship	A	620	2	1854 Required if First Name of Dependent #11 is present; see attachment #5 for valid abbreviations
*1160	Dependent #11 Regular	A	622	1	1855 "X" only
*1170	Dependent #11 65 or over	A	623	1	1856 "X" or blank

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*1180	Dependent #11 Under 19 Indicator	A	624	1	1857 "X" or blank; must be used with Form 502 only
*1190	Dependent #11 Has Medical Insur.	A	625	1	1858 "X" or blank; must be used with Form 502 only; if Dep #11 is Under 19, only one "X" may be selected
*1200	Dependent #11 Has No Medical Ins	A	626	1	1859 "X" or blank; must be used with Form 502 only; if Dep # 11is Under 19, only one "X" may be selected
*1210	Dependent #12 First Name	A	627	10	1863 First Name of Dependent #12 only
*1220	Dependent #12 Middle Initial	A	637	1	1864 Middle Initial of Dependent #12 Only
*1230	Dependent #12 Last Name	A	638	15	1865 Last Name of Dependent #12 Only; Required if First Name of Dependent #12 is present
*1240	Dependent #12 SSN	N	653	9	1866 Required if First Name of Dependent #12 is present and must be > 000000000 and < 999999999
*1250	Dependent #12 Relationship	A	662	2	1867 Required if First Name of Dependent #12 is present; see attachment #5 for valid abbreviations
*1260	Dependent #12 Regular	A	664	1	1868 "X" only
*1270	Dependent #12 65 or over	A	665	1	1869 "X" or blank
*1280	Dependent #12 Under 19 Indicator	A	666	1	1870 "X" or blank; must be used with Form 502 only
*1290	Dependent #12 Has Medical Insur.	A	667	1	1871 "X" or blank; must be used with Form 502 only; if Dep #12 is Under 19, only one "X" may be selected
*1300	Dependent #12 Has No Medical Ins	A	668	1	1872 "X" or blank; must be used with Form 502 only; if Dep # 12 is Under 19, only one "X" may be selected
*1310	Dependent #13 First Name	A	669	10	1876 First Name of Dependent #13 only
*1320	Dependent #13 Middle Initial	A	679	1	1877 Middle Initial of Dependent #13 Only
*1330	Dependent #13 Last Name	A	680	15	1878 Last Name of Dependent #13 Only; Required if First Name of Dependent #13 is present
*1340	Dependent #13 SSN	N	695	9	1879 Required if First Name of Dependent #13 is present and must be > 000000000 and < 999999999
*1350	Dependent #13 Relationship	A	704	2	1880 Required if First Name of Dependent #13 is present; see attachment #5 for valid abbreviations
*1360	Dependent #13 Regular	A	706	1	1881 "X" only
*1370	Dependent #13 65 or over	A	707	1	1882 "X" or blank
*1380	Dependent #13 Under 19 Indicator	A	708	1	1883 "X" or blank; must be used with Form 502 only
*1390	Dependent #13 Has Medical Insur.	A	709	1	1884 "X" or blank; must be used with Form 502 only; if Dep #13 is Under 19, only one "X" may be selected
*1400	Dependent #13 Has No Medical Ins	A	710	1	1885 "X" or blank; must be used with Form 502 only; if Dep # 13 is Under 19, only one "X" may be selected
*1410	Dependent #14 First Name	A	711	10	1889 First Name of Dependent #14 only
*1420	Dependent #14 Middle Initial	A	721	1	1890 Middle Initial of Dependent #14 Only
*1430	Dependent #14 Last Name	A	722	15	1891 Last Name of Dependent #14 Only; Required if First Name of Dependent #14 is present
*1440	Dependent #14 SSN	N	737	9	1892 Required if First Name of Dependent #14 is present and must be > 000000000 and < 999999999
*1450	Dependent #14 Relationship	A	746	2	1893 Required if First Name of Dependent #14 is present; see attachment #5 for valid abbreviations
*1460	Dependent #14 Regular	A	748	1	1894 "X" only
*1470	Dependent #14 65 or over	A	749	1	1895 "X" or blank
*1480	Dependent #14 Under 19 Indicator	A	750	1	1896 "X" or blank; must be used with Form 502 only
*1490	Dependent #14 Has Medical Insur.	A	751	1	1897 "X" or blank; must be used with Form 502 only; if Dep #14 is Under 19, only one "X" may be selected
*1500	Dependent #14 Has No Medical Ins	A	752	1	1898 "X" or blank; must be used with Form 502 only; if Dep # 14 is Under 19, only one "X" may be selected
*1510	Dependent #15 First Name	A	753	10	1902 First Name of Dependent #15 only
*1520	Dependent #15 Middle Initial	A	763	1	1903 Middle Initial of Dependent #15 Only
*1530	Dependent #15 Last Name	A	764	15	1904 Last Name of Dependent #15 Only; Required if First Name of Dependent #15 is present
*1540	Dependent #15 SSN	N	779	9	1905 Required if First Name of Dependent #15 is present and must be > 000000000 and < 999999999
*1550	Dependent #15 Relationship	A	788	2	1906 Required if First Name of Dependent #15 is present; see attachment #5 for valid abbreviations
*1560	Dependent #15 Regular	A	790	1	1907 "X" only
*1570	Dependent #15 65 or over	A	791	1	1908 "X" or blank
*1580	Dependent #15 Under 19 Indicator	A	792	1	1909 "X" or blank; must be used with Form 502 only
*1590	Dependent #15 Has Medical Insur.	A	793	1	1910 "X" or blank; must be used with Form 502 only; if Dep #15 is Under 19, only one "X" may be selected

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*1600	Dependent #15 Has No Medical Insur	A	794	1	1911 "X" or blank; must be used with Form 502 only; if Dep # 15 is Under 19, only one "X" may be selected
*1610	Dependent #16 First Name	A	795	10	1915 First Name of Dependent #16 only
*1620	Dependent #16 Middle Initial	A	805	1	1916 Middle Initial of Dependent #16 Only
*1630	Dependent #16 Last Name	A	806	15	1917 Last Name of Dependent #16 Only; Required if First Name of Dependent #16 is present
*1640	Dependent #16 SSN	N	821	9	1918 Required if First Name of Dependent #16 is present and must be > 000000000 and < 999999999
*1650	Dependent #16 Relationship	A	830	2	1919 Required if First Name of Dependent #16 is present; see attachment #5 for valid abbreviations
*1660	Dependent #16 Regular	A	832	1	1920 "X" only
*1670	Dependent #16 65 or over	A	833	1	1921 "X" or blank
*1680	Dependent #16 Under 19 Indicator	A	834	1	1922 "X" or blank; must be used with Form 502 only
*1690	Dependent #16 Has Medical Insur	A	835	1	1923 "X" or blank; must be used with Form 502 only; if Dep #16 is Under 19, only one "X" may be selected
*1700	Dependent #16 Has No Medical Insur	A	836	1	1924 "X" or blank; must be used with Form 502 only; if Dep #16 is Under 19, only one "X" may be selected
*1710	Dependent #17 First Name	A	837	10	1928 First Name of Dependent #17 only
*1720	Dependent #17 Middle Initial	A	847	1	1929 Middle Initial of Dependent #17 Only
*1730	Dependent #17 Last Name	A	848	15	1930 Last Name of Dependent #17 Only; Required if First Name of Dependent #17 is present
*1740	Dependent #17 SSN	N	863	9	1931 Required if First Name of Dependent #17 is present and must be > 000000000 and < 999999999
*1750	Dependent #17 Relationship	A	872	2	1932 Required if First Name of Dependent #17 is present; see attachment #5 for valid abbreviations
*1760	Dependent #17 Regular	A	874	1	1933 "X" only
*1770	Dependent #17 65 or over	A	875	1	1934 "X" or blank
*1780	Dependent #17 Under 19 Indicator	A	876	1	1935 "X" or blank; must be used with Form 502 only
*1790	Dependent #17 Has Medical Insur	A	877	1	1936 "X" or blank; must be used with Form 502 only; if Dep #17 is Under 19, only one "X" may be selected
*1800	Dependent #17 Has No Medical Insur	A	878	1	1937 "X" or blank; must be used with Form 502 only; if Dep #17 is Under 19, only one "X" may be selected
*1810	Dependent #18 First Name	A	879	10	1941 First Name of Dependent #18 only
*1820	Dependent #18 Middle Initial	A	889	1	1942 Middle Initial of Dependent #18 Only
*1830	Dependent #18 Last Name	A	890	15	1943 Last Name of Dependent #18 Only; Required if First Name of Dependent #18 is present
*1840	Dependent #18 SSN	N	905	9	1944 Required if First Name of Dependent #18 is present and must be > 000000000 and < 999999999
*1850	Dependent #18 Relationship	A	914	2	1945 Required if First Name of Dependent #18 is present; see attachment #5 for valid abbreviations
*1860	Dependent #18 Regular	A	916	1	1946 "X" only
*1870	Dependent #18 65 or over	A	917	1	1947 "X" or blank
*1880	Dependent #18 Under 19 Indicator	A	918	1	1948 "X" or blank; must be used with Form 502 only
*1890	Dependent #18 Has Medical Insur	A	919	1	1949 "X" or blank; must be used with Form 502 only; if Dep #18 is Under 19, only one "X" may be selected
*1900	Dependent #18 Has No Medical Insur	A	920	1	1951 "X" or blank; must be used with Form 502 only; if Dep #18 is Under 19, only one "X" may be selected
*1910	Dependent #19 First Name	A	921	10	1955 First Name of Dependent #19 only
*1920	Dependent #19 Middle Initial	A	931	1	1956 Middle Initial of Dependent #19 Only
*1930	Dependent #19 Last Name	A	932	15	1957 Last Name of Dependent #19 Only; Required if First Name of Dependent #19 is present
*1940	Dependent #19 SSN	N	947	9	1958 Required if First Name of Dependent #19 is present and must be > 000000000 and < 999999999
*1950	Dependent #19 Relationship	A	956	2	1959 Required if First Name of Dependent #19 is present; see attachment #5 for valid abbreviations
*1960	Dependent #19 Regular	A	958	1	1960 "X" only
*1970	Dependent #19 65 or over	A	959	1	1961 "X" or blank
*1980	Dependent #19 Under 19 Indicator	A	960	1	1962 "X" or blank; must be used with Form 502 only
*1990	Dependent #19 Has Medical Insur	A	961	1	1963 "X" or blank; must be used with Form 502 only; if Dep #19 is Under 19, only one "X" may be selected
*2000	Dependent #19 Has No Medical Insur	A	962	1	1964 "X" or blank; must be used with Form 502 only; if Dep #19 is Under 19, only one "X" may be selected

MARYLAND ELECTRONIC RECORD LAYOUT FOR TY2011 FORM 502B

*2010	Dependent #20 First Name	A	963	10	1968 First Name of Dependent #20 only
*2020	Dependent #20 Middle Initial	A	973	1	1969 Middle Initial of Dependent #20 Only
*2030	Dependent #20 Last Name	A	974	15	1970 Last Name of Dependent #20 Only; Required if First Name of Dependent #20 is present
*2040	Dependent #20 SSN	N	989	9	1971 Required if First Name of Dependent #20 is present and must be > 000000000 and < 999999999
*2050	Dependent #20 Relationship	A	998	2	1972 Required if First Name of Dependent #20 is present; see attachment #5 for valid abbreviations
*2060	Dependent #20 Regular	A	1000	1	1973 "X" only
*2070	Dependent #20 65 or over	A	1001	1	1974 "X" or blank
*2080	Dependent #20 Under 19 Indicator	A	1002	1	1975 "X" or blank; must be used with Form 502 only
*2090	Dependent #20 Has Medical Insur.	A	1003	1	1976 "X" or blank; must be used with Form 502 only; if Dep #20 is Under 19, only one "X" may be selected
*2100	Dependent #20 Has No Medical Ins	A	1004	1	1977 "X" or blank; must be used with Form 502 only; if Dep #20 is Under 19, only one "X" may be selected

\*2110 Record Terminus A 1005 Value "#"

Note: 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	OT

MARYLAND ELECTRONIC RECORD LAYOUT FOR TY2011 FORM 502SU

FORM 502SU

10/19/2011

Field	Identification	Type	Pos	Length	Code	Validation Description
+	MD Form Byte Count	N	1	4		Value "691" for fixed; "nnn" for variable
	MD Form Start Sentinel	AN	5	4		Value "!!!!"
	MD Form Record ID	AN	9	34		Value "FRMbbb502SubPG01b(9n)b(7n)"
10	Primary First Name	AN	43	15	9000	Must be the same as shown on 502 Form
20	Primary Middle Initial	A	58	1	9003	Must be the same as shown on 502 Form
30	Primary Last Name	AN	59	20	9006	Must be the same as shown on 502 Form
40	Primary Social Security Num	N	79	9	9009	Must be the same as shown on 502 Form
50	Secondary First Name	AN	88	15	9012	Must be the same as shown on 502 Form
60	Secondary Middle Initial	A	103	1	9015	Must be the same as shown on 502 Form
70	Secondary Last Name	AN	104	20	9018	Must be the same as shown on 502 Form
80	Secondary Social Security	N	124	9	9021	Must be the same as shown on 502 Form
90	Code A	A	133	2	9024	If present, must be equal "A"; see TY2011 Personal paper booklet for instructions Amount of qualified subtraction associated with Code "A"; must be present and > 0 if code "A" is present
100	Code A Amount	NS	135	12	9027	present
110	Code B	A	147	2	9030	If present, must be equal "B"; see TY2011 Personal paper booklet for instructions Amount of qualified subtraction associated with Code "B"; must be present and > 0 if code "B" is present
120	Code B Amount	NS	149	12	9033	present
130	Code C	A	161	2	9036	If present, must be equal "C"; see TY2011 Personal paper booklet for instructions Amount of qualified subtraction associated with Code "C"; must be present and > 0 if code "C" is present
140	Code C Amount	NS	163	12	9039	present
150	Code D	A	175	2	9042	If present, must be equal "D"; see TY2011 Personal paper booklet for instructions Amount of qualified subtraction associated with Code "D"; must be present and > 0 if code "D" is present
160	Code D Amount	NS	177	12	9045	present
170	Code E	A	189	2	9048	If present, must be equal "E"; see TY2011 Personal paper booklet for instructions Amount of qualified subtraction associated with Code "E"; must be present and > 0 if code "E" is present
180	Code E Amount	NS	191	12	9051	present
200	Code F	A	203	2	9054	If present, must be equal "F"; see TY2011 Personal paper booklet for instructions Amount of qualified subtraction associated with Code "F"; must be present and > 0 if code "F" is present
210	Code F Amount	NS	205	12	9057	present
220	Code G	AN	217	2	9060	If present, must be equal "G"; see TY2011 Personal paper booklet for instructions Amount of qualified subtraction associated with Code "G"; must be present and > 0 if code "G" is present
230	Code G Amount	NS	219	12	9063	present
240	Code H	A	231	2	9066	If present, must be equal "H"; see TY2011 Personal paper booklet for instructions Amount of qualified subtraction associated with Code "H"; must be present and > 0 if code "H" is present
250	Code H Amount	NS	233	12	9069	present
260	Code I	A	245	2	9072	If present, must be equal "I"; see TY2011 Personal paper booklet for instructions Amount of qualified subtraction associated with Code "I"; must be present and > 0 if code "I" is present
270	Code I Amount	NS	247	12	9075	present
280	Code J	A	259	2	9078	If present, must be equal "J"; see TY2011 Personal paper booklet for instructions Amount of qualified subtraction associated with Code "J"; must be present and > 0 if code "J" is present
290	Code J Amount	NS	261	12	9081	present
300	Code K	A	273	2	9084	If present, must be equal "K"; see TY2011 Personal paper booklet for instructions Amount of qualified subtraction associated with Code "K"; must be present and > 0 if code "K" is present
310	Code K Amount	NS	275	12	9087	present
320	Code L	A	287	2	9090	If present, must be equal "L"; see TY2011 Personal paper booklet for instructions Amount of qualified subtraction associated with Code "L"; must be present and > 0 if code "L" is present
330	Code L Amount	NS	289	12	9093	present
340	Code M	A	301	2	9096	If present, must be equal "M"; see TY2011 Personal paper booklet for instructions Amount of qualified subtraction associated with Code "M"; must be present and > 0 if code "M" is present
350	Code M Amount	NS	303	12	9099	is present
360	Code N	A	315	2	9102	If present, must be equal "N"; see TY2011 Personal paper booklet for instructions Amount of qualified subtraction associated with Code "N"; must be present and > 0 if code "N" is present
370	Code N Amount	NS	317	12	9105	present
380	Code O	A	329	2	9108	If present, must be equal "O"; see TY2011 Personal paper booklet for instructions Amount of qualified subtraction associated with Code "O"; must be present and > 0 if code "O" is present
390	Code O Amount	NS	331	12	9111	is present
400	Code P	A	343	2	9114	If present, must be equal "P"; see TY2011 Personal paper booklet for instructions

410	Code P Amount	NS	345	12	9117 present
420	Code Q	A	357	2	9120 If present, must be equal "Q"; see TY2011 Personal paper booklet for instructions
430	Code Q Amount	NS	359	12	9123 is present
440	Code R	A	371	2	9126 If present, must be equal "R"; see TY2011 Personal paper booklet for instructions
450	Code R Amount	NS	373	12	9129 is present
460	Code S	A	385	2	9132 If present, must be equal "S"; see TY2011 Personal paper booklet for instructions
470	Code S Amount	NS	387	12	9135 present
480	Code T	A	399	2	9138 If present, must be equal "T"; see TY2011 Personal paper booklet for instructions
490	Code T Amount	NS	401	12	9141 present
500	Code U	A	413	2	9144 If present, must be equal "U"; see TY2011 Personal paper booklet for instructions
510	Code U Amount	NS	415	12	9147 is present
520	Code V	A	427	2	9150 If present, must be equal "V"; see TY2011 Personal paper booklet for instructions
530	Code V Amount	NS	429	12	9153 present
540	Code W	A	441	2	9156 If present, must be equal "W"; see TY2011 Personal paper booklet for instructions
550	Code W Amount	NS	443	12	9159 is present
*555	Code XA	A	455	2	9160 If present, must be equal "XA"; see TY2011 Personal paper booklet for instructions
*565	Code XA Amount	NS	457	12	9161 "XA" is present
*573	Code XB	A	469	2	9166 If present, must be equal "XB"; see TY2011 Personal paper booklet for instructions
*575	Code XB Amount	NS	471	12	9167 "XB" is present
580	Code Y	A	483	2	9168 If present, must be equal "Y"; see TY2011 Personal paper booklet for instructions
590	Code Y Amount	NS	485	12	9171 present
600	Code Z	A	497	2	9174 If present, must be equal "Z"; see TY2011 Personal paper booklet for instructions
610	Code Z Amount	NS	499	12	9177 present
620	Code AA	A	511	2	9180 If present, must be equal "AA"; see TY2011 Personal paper booklet for instructions
630	Code AA Amount	NS	513	12	9183 "AA" is present
640	Code AB	A	525	2	9186 If present, must be equal "AB"; see TY2011 Personal paper booklet for instructions
650	Code AB Amount	NS	527	12	9189 "AB" is present
660	Code BB	A	539	2	9190 If present, must be equal "BB"; see TY2011 Personal paper booklet for instructions
670	Code BB Amount	NS	541	12	9191 "BB" is present
680	Code CC	A	553	2	9192 If present, must be equal "CC"; see TY2011 Personal paper booklet for instructions
690	Code CC Amount	NS	555	12	9195 "CC" is present
700	Code CD	A	567	2	9198 If present, must be equal "CD"; see TY2011 Personal paper booklet for instructions
710	Code CD Amount	NS	569	12	9201 "CD" is present
720	Code DD	A	581	2	9204 If present, must be equal "DD"; see TY2011 Personal paper booklet for instructions
730	Code DD Amount	NS	583	12	9207 "DD" is present
740	Code DM	A	595	2	9210 If present, must be equal "DM"; see TY2011 Personal paper booklet for instructions
750	Code DM Amount	NS	597	12	9213 "DM" is present
760	Code DP	A	609	2	9216 If present, must be equal "DP"; see TY2011 Personal paper booklet for instructions
770	Code DP Amount	NS	611	12	9219 "DP" is present
780	Code EE	A	623	2	9222 If present, must be equal "EE"; see TY2011 Personal paper booklet for instructions
790	Code EE Amount	NS	625	12	9225 "EE" is present
800	Code FF	A	637	2	9228 If present, must be equal "FF"; see TY2011 Personal paper booklet for instructions

810	Code FF Amount	NS	639	12	9231 Amount of qualified subtraction associated with Code "FF"; must be present and > 0 if code "FF" is present
820	Code HH	A	651	2	9234 If present, must be equal "HH"; see TY2011 Personal paper booklet for instructions
830	Code HH Amount	NS	653	12	9237 Amount of qualified subtraction associated with Code "HH"; must be present and > 0 if code "HH" is present
*833	Code II	A	665	2	9238 If present, must be equal "II"; see TY2011 Personal paper booklet for instructions
*835	Code II Amount	NS	667	12	9239 Amount of qualified subtraction associated with Code "II"; must be present and > 0 if code "II" is present
840	Total Amount L1	NS	679	12	Total amount must be equal to total amounts from all codes (A-Z; aa - ii); must be equal to amount on Line 13, Form 502
850	Record Terminus	A	691	1	Value "\$"

4 codes with highest amounts - must be carried over to Subtraction Boxes A,B,C, and D on Line 13, Form 502

# MARYLAND ELECTRONIC RECORD LAYOUT FOR 2011 FORM 505

October 19, 2011

MD505 FORM IN GENERIC RECORD LAYOUT

NOTE: ALL REFERENCES TO THE HANDBOOK ARE SUBJECT TO CHANGE

\* - New Field, + - Revised Field

Field	Identification	Field Type/Length	New 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 1028	PRIMARY SSN; Must Be Nine Numerics and >000000000 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	PREPARER NAME REQUIRED; If Prepared by Taxpayer, Enter 'Taxpayer'
0052-c	Preparer Address	AN	30 1544	PREPARER ADDRESS REQUIRED; If Prepared by Taxpayer, Enter 'Same'
0052-d	Preparer City	AN	20 1544	PREPARER CITY REQUIRED; If Prepared by Taxpayer, Leave Blank
0052-e	Preparer State	AN	2 1544	PREPARER 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 US 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 US 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	Must Be 9 Numerics and used for US address only
0105	County Code	A		19		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

			Pos				
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 Atchm. #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	Filler	A	1	80		Not used by MD	
+0310-1	Filler	A	1	80		Not used by MD	
+0315-1	ADDN Box A	L 19	A	1	2	1361	BLANK; Or Must Be Ab - ZZ (Upper Case Only) if Line 19 Amount > Zero
+0315-2	ADDN Box B	L 19	A	3	2	1364	BLANK; Or Ab - ZZ (Upper Case) ONLY if ADDN BOX A Contains a Code
+0315-3	ADDN Box C	L 19	A	5	2	1367	BLANK; Or Ab - ZZ (Upper Case) ONLY if ADDN BOX B Contains a Code
+0315-4	ADDN Box D	L 19	A	7	2	1369	BLANK; Or Ab - ZZ (Upper Case) ONLY if ADDN BOX C Contains a Code
+0315-5	SUBT Box A	L 23	A	9	2	1382	BLANK; Or Must Be Ab - ZZ (Upper Case Only) if Line 23 Amount > Zero
+0315-6	SUBT Box B	L 23	A	11	2	1385	BLANK; Or Ab - ZZ (Upper Case) ONLY if SUBTR BOX A Contains a Code
+0315-7	SUBT Box C	L 23	A	13	2	1388	BLANK; Or Ab - ZZ (Upper Case) ONLY if SUBTR BOX B Contains a Code
+0315-8	SUBT Box D	L 23	A	15	2	1389	BLANK; Or Ab - ZZ (Upper Case) ONLY if SUBTR BOX C Contains a Code
*0315-9	IP PIN	N	17	6	1640	If present, must be numeric and equal to 6 digit IP PIN number issued by IRS	
+0315-10	Filler	A	23	58		Not used by MD	
+0320-1	DEDUCTION METHOD	A	1	1	1400	Itemized (I), Standard (S), Nontaxable (N); See Attachment #6	
+0320-4	MD AGI Factor	L 26e	AN	2	7	1415	Pos or 0; Carry Six Decimal Places Rounded; See Worksheet in Nonres Instr #14
+0320-5	MD AGI Factor	L 29	AN	9	7	1427	Pos or 0; Carry Six Decimal Places Rounded; See Worksheet in Nonres Instr #14
0320-6	Primary Taxpayer MD PIN	AN	16	9	1532	IF ONLINE FILING, ENTER FEDERAL PIN OR 'KEEPEL101' - SEE * BELOW	
0320-7	Secondary Taxpayer MD PIN	AN	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		Not used by MD	
*0325-1	Filler	A	1	80		Not used by MD	
0330-1	Filler	A	1	41		Not Used by MD	
0330-7	Filler	A	42	6		Not used by MD	
0330-8	Tax withheld in error indicator	A	48	1	1633	X or Blank	
0330-9	Indicator to agree getting 1099-G Form electronically	A	49	1	1634	X or Blank	
0330-10	Filler	A	50	31		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 Equal to sum of Dependents Regular and Over 65 From Line 1, Form 502B (when 502B is present)	
0410	Exemption Total C Amt	NS	6	1166	Must Equal \$3200,\$2400,\$1800,\$1200, or \$600 x Exemption Total ( C )	
+0415	Filler	N	2		Not Used by MD	
+0420	Filler	N	2		Not Used by MD	
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 on L 1 - 14, 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; BOX A is Coded, must be > 0 and equal amount from Line 4 of Form 505SU
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 2011 Maryland Nonresident Tax Booklet For 2011
0785	Poverty Level Credit	L 34	NS	8	1448	Pos or 0; See Instruction 20 of 2011 Maryland Nonresident Tax Booklet For 2011
0790	Non-refundable Tax Credits	L 35	NS	8	1451	Pos or 0; Must Equal Total Credits From Form 502CR, Part G, Line 8
+0795	Business Tax Credits	L 36	NS	8	1454	Pos or 0; Must Equal Total Credits From Form 500CR, Part W, Line 29
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 32c 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 2011 Maryland Nonresident Tax Booklet For 2011
0815	Development Disability Waiting List Fund	L 40	NS	8	1466	Positive or 0; See Instruction 21 of 2011 Maryland Nonresident Tax Booklet For 2011
0820	Contribution to MD Cancer Fund	L 41	NS	8	1469	Positive or 0; See Instruction 21 of 2011 Maryland Nonresident Tax Booklet For 2011
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 2011 Estimated Taxes Paid	L 44	NS	8	1478	Pos or 0; Estimated Tax Payments, Amt Applied from 2009 Return, Payments from 502E and/or MW506NF
0840	Refundable EIC	L 45	NS	8	1481	Pos or 0; See Instr 20 of 2011 Maryland 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; If Form 588 is present, must be e
0880	Interest From 502UP	L 53	NS	8	1505	Pos or 0; If > 0, Must = Line 18 On Form 502UP, 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=0,221,247,300,301,302,321,322, 506,588 or 912; If 301, 502UP Must Be Submitted; if 588, Form 588 must be submitted
+0910	Code Number 2		N	3	1553	Must=0,221,247,300,301,302,321, 322, 506,588 or 912; If 301, 502UP Must Be Submitted; if 588, Form 588 must be submitted
+0915	Code Number 3		N	3	1556	Must=0,221,247,300,301,302,321,322, 506,588 or 912; If 301, 502UP Must Be Submitted; if 588, Form 588 must be submitted
0920	Injured Spouse Indicator Record Terminus		N	3	1559	MUST = 200 if Ref Rtn Claiming Inj Spouse Status & Submit Form 502INJ
			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 #0905, #0910, OR #0915, 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 '.000000'.

IF LINE 25 IS POSITIVE AND LINE 1, FEDERAL ADJUSTED GROSS INCOME IS NEGATIVE OR ZERO, AGI FACTOR MUST BE '1.000000'.

IF THE AGI FACTOR COMPUTES TO A POSITIVE LESS THAN 1.000000, USE THAT FIGURE ROUNDED TO SIX DECIMAL PLACES.

EXAMPLE: .7782651471 = .778265.

IF THE AGI FACTOR COMPUTES TO A POSITIVE GREATER THAN 1.000000, AGI FACTOR MUST BE '1.000000'.

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 #0905, #0910, #0915 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 MW506NRS

'322' - IF TAXPAYER CLAIMS DECEASED CHILD AS A DEPENDENT (NO SS# WAS ISSUED FOR THAT CHILD)

'588' - DIRECT DEPOSIT OF REFUND IS SPLIT TO TWO OR THREE BANK ACCOUNTS

'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.**

TAX WITHHELD IN ERROR CHECKBOX MUST BE CHECKED.

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, TOTAL SUBTRACTIONS

IF NON-MARYLAND LOSS AND ADJUSTMENTS ON LINE 18 > 0, IT MUST BE ADDED TO LINE 24, TOTAL SUBTRACTIONS

SINCE LINE 25 WILL EQUAL ZERO, THE AGI FACTOR SHOULD BE SENT AS ".000000" 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 - IF IAT INDICATOR = "X" AND ANY OF ACH FIELDS ON 505 - 0024, 0027, 0028, 0030, 0035, 0040, 0048 - OR ON FORM 588 ARE PRESENT, THE RETURN WILL BE REJECTED**



RS

qual to Line 4, Form 588

FORM 505SU

MARYLAND ELECTRONIC RECORD LAYOUT FOR TY2011 FORM 505SU  
10/19/2011

Field	Identification	Type	Pos	Length	Error	Validation Description
*	MD Form Byte Count	N	1	4		Value "713" for fixed; "nnn" for variable
*	MD Form Start Sentinel	AN	5	4		Value "!!!!"
*	MD Form Record ID	AN	9	34		Value "FRMbbb505SUbPG01b(9n)b(7n)"
*10	Primary First Name	AN	43	15	9300	Must be the same as shown on 505 Form
*20	Primary Middle Initial	A	58	1	9303	Must be the same as shown on 505 Form
*30	Primary Last Name	AN	59	20	9306	Must be the same as shown on 505 Form
*40	Primary Social Security N	N	79	9	9309	Must be the same as shown on 505 Form
*50	Secondary First Name	AN	88	15	9312	Must be the same as shown on 505 Form
*60	Secondary Middle Initial	A	103	1	9315	Must be the same as shown on 505 Form
*70	Secondary Last Name	AN	104	20	9318	Must be the same as shown on 505 Form
*80	Secondary Social Security N	N	124	9	9321	Must be the same as shown on 505 Form
<b>PART I</b>						
*90	Code A	A	133	2	9324	If present, must be equal "A"; see TY2011 Nonresident paper booklet for instructions Amount of qualified subtraction associated with Code "A"; must be present and > 0 if code
*100	Code A Amount	NS	135	12	9327	"A" is present
*110	Code C	A	147	2	9330	If present, must be equal "C"; see TY2011 Nonresident paper booklet for instructions Amount of qualified subtraction associated with Code "C"; must be present and > 0 if code
*120	Code C Amount	NS	149	12	9333	"C" is present
*130	Code D	A	161	2	9336	If present, must be equal "D"; see TY2011 Nonresident paper booklet for instructions Amount of qualified subtraction associated with Code "D"; must be present and > 0 if code
*140	Code D Amount	NS	163	12	9339	"D" is present
*150	Code E	A	175	2	9342	If present, must be equal "E"; see TY2011 Nonresident paper booklet for instructions Amount of qualified subtraction associated with Code "E"; must be present and > 0 if code
*160	Code E Amount	NS	177	12	9345	"E" is present
*170	Code J	A	189	2	9348	If present, must be equal "J"; see TY2011 Nonresident paper booklet for instructions Amount of qualified subtraction associated with Code "J"; must be present and > 0 if code
*180	Code J Amount	NS	191	12	9351	"J" is present
*190	Code N	AN	203	2	9354	If present, must be equal "N"; see TY2011 Nonresident paper booklet for instructions Amount of qualified subtraction associated with Code "N"; must be present and > 0 if code
*200	Code N Amount	NS	205	12	9357	"N" is present
*210	Code R	A	217	2	9360	If present, must be equal "R"; see TY2011 Nonresident paper booklet for instructions Amount of qualified subtraction associated with Code "R"; must be present and > 0 if code
*220	Code R Amount	NS	219	12	9363	"R" is present
*230	Code S	A	231	2	9366	If present, must be equal "S"; see TY2011 Nonresident paper booklet for instructions

MARYLAND ELECTRONIC RECORD LAYOUT FOR TY2011 FORM 505SU

					Amount of qualified subtraction associated with Code "S"; must be present and > 0 if code
*240	Code S Amount	NS	233	12	9369 "S" is present
*250	Code T	A	245	2	9372 If present, must be equal "T"; see TY2011 Nonresident paper booklet for instructions
					Amount of qualified subtraction associated with Code "T"; must be present and > 0 if code
*260	Code T Amount	NS	247	12	9375 "T" is present
*270	Code U	A	259	2	9378 If present, must be equal "U"; see TY2011 Nonresident paper booklet for instructions
					Amount of qualified subtraction associated with Code "U"; must be present and > 0 if code
*280	Code U Amount	NS	261	12	9381 "U" is present
*290	Code W	A	273	2	9384 If present, must be equal "W"; see TY2011 Nonresident paper booklet for instructions
					Amount of qualified subtraction associated with Code "W"; must be present and > 0 if code
*300	Code W Amount	NS	275	12	9387 "W" is present
*310	Code Y	A	287	2	9390 If present, must be equal "Y"; see TY2011 Nonresident paper booklet for instructions
					Amount of qualified subtraction associated with Code "Y"; must be present and > 0 if code
*320	Code Y Amount	NS	289	12	9393 "Y" is present
*330	Code AA	A	301	2	9396 If present, must be equal "AA"; see TY2011 Nonresident paper booklet for instructions
					Amount of qualified subtraction associated with Code "AA"; must be present and > 0 if code
*340	Code AA Amount	NS	303	12	9399 "AA" is present
*350	Code BB	A	315	2	9402 If present, must be equal "BB"; see TY2011 Nonresident paper booklet for instructions
					Amount of qualified subtraction associated with Code "BB"; must be present and > 0 if code
*360	Code BB Amount	NS	317	12	9405 "BB" is present
*370	Code CC	A	329	2	9408 If present, must be equal "CC"; see TY2011 Nonresident paper booklet for instructions
					Amount of qualified subtraction associated with Code "CC"; must be present and > 0 if code
*380	Code CC Amount	NS	331	12	9411 "CC" is present
*390	Code CD	A	343	2	9414 If present, must be equal "CD"; see TY2011 Nonresident paper booklet for instructions
					Amount of qualified subtraction associated with Code "CD"; must be present and > 0 if code
*400	Code CD Amount	NS	345	12	9417 "CD" is present
*410	Code DD	A	357	2	9420 If present, must be equal "DD"; see TY2011 Nonresident paper booklet for instructions
					Amount of qualified subtraction associated with Code "DD"; must be present and > 0 if code
*420	Code DD Amount	NS	359	12	9423 "DD" is present
*430	Code DM	A	371	2	9427 If present, must be equal "DM"; see TY2011 Nonresident paper booklet for instructions
					Amount of qualified subtraction associated with Code "DM"; must be present and > 0 if code
*440	Code DM Amount	NS	373	12	9430 "DM" is present
*450	Code EE	A	385	2	9433 If present, must be equal "EE"; see TY2011 Nonresident paper booklet for instructions
					Amount of qualified subtraction associated with Code "EE"; must be present and > 0 if code
*460	Code EE Amount	NS	387	12	9436 "EE" is present
*470	Code GG	A	399	2	9437 If present, must be equal "GG"; see TY2011 Nonresident paper booklet for instructions
					Amount of qualified subtraction associated with Code "GG"; must be present and > 0 if code
*480	Code GG Amount	NS	401	12	9438 "GG" is present
*490	Code HH	A	413	2	9439 If present, must be equal "HH"; see TY2011 Nonresident paper booklet for instructions
					Amount of qualified subtraction associated with Code "HH"; must be present and > 0 if code
*500	Code HH Amount	NS	415	12	9442 "HH" is present

MARYLAND ELECTRONIC RECORD LAYOUT FOR TY2011 FORM 505SU

*510	Code II	A	427	2	9445	If present, must be equal "II"; see TY2011 Nonresident paper booklet for instructions
						Amount of qualified subtraction associated with Code "II"; must be present and > 0 if code
*520	Code II Amount	NS	429	12	9448	"II" is present
						PART I, Line 1- Subtotal; positive or 0; must be equal to total of all subtraction amounts in Part
*530	L 1 - PART I SUBTOTAL	A	441	12	9451	I ( a - ii)
<b>Part II</b>						
*540	Code F	A	453	2	9454	If present, must be equal "F"; see TY2011 Nonresident paper booklet for instructions
						Amount of qualified subtraction associated with Code "F"; must be present and > 0 if code
*550	Code F Amount	NS	455	12	9457	"F" is present
*560	Code G	A	467	2	9461	If present, must be equal "G"; see TY2011 Nonresident paper booklet for instructions
						Amount of qualified subtraction associated with Code "G"; must be present and > 0 if code
*570	Code G Amount	NS	469	12	9464	"G" is present
*580	Code H	A	481	2	9467	If present, must be equal "H"; see TY2011 Nonresident paper booklet for instructions
						Amount of qualified subtraction associated with Code "H"; must be present and > 0 if code
*590	Code H Amount	NS	483	12	9471	"H" is present
*600	Code I	A	495	2	9474	If present, must be equal "I"; see TY2011 Nonresident paper booklet for instructions
						Amount of qualified subtraction associated with Code "I"; must be present and > 0 if code
*610	Code I Amount	NS	497	12	9477	is present
*620	Code K	A	509	2	9481	If present, must be equal "K"; see TY2011 Nonresident paper booklet for instructions
						Amount of qualified subtraction associated with Code "K"; must be present and > 0 if code
*630	Code K Amount	NS	511	12	9484	"K" is present
*640	Code L	A	523	2	9487	If present, must be equal "L"; see TY2011 Nonresident paper booklet for instructions
						Amount of qualified subtraction associated with Code "L"; must be present and > 0 if code
*650	Code L Amount	NS	525	12	9490	"L" is present
*660	Code M	A	537	2	9493	If present, must be equal "M"; see TY2011 Nonresident paper booklet for instructions
						Amount of qualified subtraction associated with Code "M", must be present and > 0 if code
*670	Code M Amount	NS	539	12	9496	"M" is present
*680	Code O	A	551	2	9499	If present, must be equal "O"; see TY2011 Nonresident paper booklet for instructions
						Amount of qualified subtraction associated with Code "O"; must be present and > 0 if code
*690	Code O Amount	NS	553	12	9502	"O" is present
*700	Code Q	A	565	2	9505	If present, must be equal "Q"; see TY2011 Nonresident paper booklet for instructions
						Amount of qualified subtraction associated with Code "Q"; must be present and > 0 if code
*710	Code Q Amount	NS	567	12	9508	"Q" is present
*720	Code V	A	579	2	9511	If present, must be equal "V"; see TY2011 Nonresident paper booklet for instructions
						Amount of qualified subtraction associated with Code "V"; must be present and > 0 if code
*730	Code V Amount	NS	581	12	9514	"V" is present
*740	Code XA	A	593	2	9517	If present, must be equal "XA"; see TY2011 Nonresident paper booklet for instructions
						Amount of qualified subtraction associated with Code "XA"; must be present and > 0 if code
*750	Code XA Amount	NS	595	12	9520	"XA" is present
*760	Code XB	A	607	2	9523	If present, must be equal "XB"; see TY2011 Nonresident paper booklet for instructions

MARYLAND ELECTRONIC RECORD LAYOUT FOR TY2011 FORM 505SU

*770	Code XB Amount	NS	609	12	9526	Amount of qualified subtraction associated with Code "XB"; must be present and > 0 if code "XB" is present
*780	Code Z	A	621	2	9529	If present, must be equal "Z"; see TY2011 Nonresident paper booklet for instructions
*790	Code Z Amount	NS	623	12	9532	Amount of qualified subtraction associated with Code "Z"; must be present and > 0 if code "Z" is present
*800	Code FF	A	635	2	9535	If present, must be equal "FF"; see TY2011 Nonresident paper booklet for instructions
*810	Code FF Amount	NS	637	12	9538	Amount of qualified subtraction associated with Code "FF"; must be present and > 0 if code "FF" is present
*820	L 2 - PART II SUBTOTAL	NS	649	12	9541	PART II, Line 2 - Subtotal; positive or 0; must be equal to total of all subtraction amounts in Part II (f - ff)
<b>PART III</b>						
*830	Code B	A	661	2	9544	If present, must be equal "B"; see TY2011 Nonresident paper booklet for instructions
*840	Code B Amount	NS	663	12	9547	Amount of qualified subtraction associated with Code "B"; must be present and > 0 if code "B" is present
*850	Code DP	A	675	2	9550	If present, must be equal "DP"; see TY2011 Nonresident paper booklet for instructions
*860	Code DP Amount	NS	677	12	9553	Amount of qualified subtraction associated with Code "DP"; must be present and > 0 if code "DP" is present
*910	L 3 - PART III SUBTOTAL	NS	689	12	9556	PART III, Line 3 - Subtotal; positive or 0; must be equal to total of all subtraction amounts in Part III (b -dp)
*920	TOTAL. Add Lines 1, 2, and 3	NS	701	12	9559	Total Subtraction Amount; Must be equal to sum of subtotals amounts from Lines 1, 2, and 3
*930	Record Terminus	A	713	1		Value "\$"

4 codes with highest amounts - must be carried over to Subtraction Boxes A,B,C, and D on Line 23, Form 505

\* - New field + - Revised Field

Field Identification	Type	Pos	Len	Code	Validation Description
MD Form Byte Count	N	1	4		Value "265" for fixed; "nnn" for variable
MD Form Start Sentinel	AN	5	4		Value '!!!!'
MD Form Record ID	AN	9	34		Value "FRMbbb588bbbPG01b(9n)b(7n)"
10 Primary First Name	AN	43	15	8000	Must be the same as shown on 502 or 505 Form
20 Primary Middle Initial	A	58	1	8003	Must be the same as shown on 502 or 505 Form
30 Primary Last Name	AN	59	20	8006	Must be the same as shown on 502 or 505 Form
40 Primary Social Security Number	N	79	9	8009	Must be the same as shown on 502 or 505 Form
50 Secondary First Name	AN	88	15	8012	Must be the same as shown on 502 or 505 Form
60 Secondary Middle Initial	A	103	1	8015	Must be the same as shown on 502 or 505 Form
70 Secondary Last Name	AN	104	20	8018	Must be the same as shown on 502 or 505 Form
80 Secondary Social Security Number	N	124	9	8021	Must be the same as shown on 502 or 505 Form
+90 Amount to be deposited in 1st Account (L	NS	133	12	8024	Direct Deposit Amount to 1st Account Only; Must be present and > 0 ; if 502 is filed, must be < amount on L47; if 505 is filed, must be < amount on L52; all bank info must be present
100 1st Account Routing Number (L 1b)	N	145	9	8027	1st Account Routing number only; Must be present and be valid 'RTN' on the 'FOMF' Bank File
110 1st Account Type Checking (L 1c)	A	154	1	8030	X or Blank; One Indicator MUST Be 'X'
120 1st Account Type Savings (L 1c)	A	155	1	8033	X or Blank; One Indicator MUST Be 'X'
130 1st Account Number ( L 1d)	AN	156	17	8036	1st Account Number must be present; Numerics, Alphas, or Hyphens, Left-justified With Trailing Blanks
+140 Amount to be deposited in 2nd Account (L	NS	173	12	8039	Direct Deposit Amount to 2nd Account Only; Must be present and > 0 ; if 502 is filed, must < amount on L47; if 505 is filed, must < L52; all bank info must be present
150 2nd Account Routing Number (L 2b)	N	185	9	8042	2nd Account Routing number only; Must be present and be valid 'RTN' on the 'FOMF' Bank File
160 2nd Account Type Checking (L 2c)	A	194	1	8045	X or Blank; One Indicator MUST Be 'X'
170 2nd Account Type Savings (L 2c)	A	195	1	8048	X or Blank; One Indicator MUST Be 'X'
180 2nd Account Number ( L 2d)	AN	196	17	8051	2nd Account Number must be present; Numerics, Alphas, or Hyphens, Left-justified With Trailing Blanks
+190 Amount to be deposited in 3rd Account (L	NS	213	12	8054	Direct Deposit Amount to 3rd Account Only; If present, must be > 0 ; if 502 is filed, must be < amount on L47; if 505 is filed, must be < amount on L52; all bank info must be present
200 3rd Account Routing Number (L 3b)	N	225	9	8057	3rd Account Routing number only; if present, must be be valid 'RTN' on the 'FOMF' Bank File
210 3rd Account Type Checking (L 3c)	A	234	1	8060	X or Blank; If 'RTN' > 0 & 'DAN' IS PRESENT, One Indicator MUST Be 'X'
220 3rd Account Type Savings (L 3c)	A	235	1	8063	X or Blank; If 'RTN' > 0 & 'DAN' IS PRESENT, One Indicator MUST Be 'X'
230 3rd Account Number ( L 3d)	AN	236	17	8066	3rd Account number only; If present, must be Numerics, Alphas, or Hyphens, Left-justified With Trailing Blanks
+240 Total Amount (L 4)	NS	253	12	8069	Must be equal to total amount from Lines 1a, 2a, and 3a; Must be equal to amount of refund on Line 47 (Form 502) or Line 52 (Form 505)
250 Record Terminus	A	265	1		Value '\$'

MARYLAND ELECTRONIC RECORD LAYOUT FOR 2011 FORM 505NR  
10/19/2011

FORM 505NR

Maryland Nonresident Income Tax Calculation

\* New Field + Revised Field

Field	Identification	Type/Pos/Lnth	Code	Validation Description
	Fed Form Byte Count	N 1 4		Value "0375" 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 Positive or Zero - Must be equal to Tax on Line 1 ( Use Tax Table or Computation Worksheet I or II)
100	Tax on Taxable Net Income from Line 1 above	L2 NS 145 12	7027	
	<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 Positive, Negative, or Zero - Must be equal to FAGI plus additions from Line 21, Form 505
120	FAGI + Additions from Form 505, Line 21	L4 NS 169 12	7033	
130	Taxable Military Nonr. Income from Line 22, Form 505	L5 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 (not losses or adjustments) from Form 505, Col. 3, but not included on Lines 5 or 6a	L6b NS 205 12	7040	Positive, or Zero - Must be equal to total of Non-Maryland incomes only (not losses or adjustments) included in Col. 3 of Form 505, but not included on Lines 5 or 6a; See Form 505NR, Line 6b instructions for further guidance and exceptions
150	Sum of Lines 5, 6a 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 Positive or Zero - Must be equal to Line 8 divided by Line 3 ; carry 6 decimal places rounded
+180	Maryland Income Factor	L9 AN 253 7	7051	
190	Deduction Amount if Standard Deduction	L10a NS 260 12	7054	Positive or Zero - Must be equal to Line 8a multiplied by Line 9

200	Deduction Amount if Itemized Deduction	L10b	NS	272	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	284	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 ded)
220	Exemption Amount	L12	NS	296	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	308	12	7066	Positive, Negative, or Zero - Must be equal to Line 11 minus Line 12
240	Tax Amount from Line 2	L14	NS	320	12	7069	Positive or Zero - Must be equal to amount on Line 2
+250	Maryland Non-Resident Factor	L15	AN	332	7	7072	Positive or Zero - Must be equal to Line 13 divided by Line 1; carry 6 decimal places rounded
<b>MARYLAND ELECTRONIC RECORD LAYOUT FOR 2011 FORM 505NR</b>							
260	Maryland Tax	L16	NS	339	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	351	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	363	12		Not Used by Maryland; Reserved for Future Use
290	Record Terminus		AN	375	1		Value '\$'

If Line 31 on 505 is equal to zero, and Deduction

Method = "S" or "I", Lines 32a, 32b on 505 Form must be equal to 0 and 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.

#### Calculating Maryland Income Factor:

If Line 8, Maryland Adjusted Gross Income is negative or zero, Maryland Income Factor is .000000

If Line 8 is positive and Line 3, Federal Adjusted Gross Income is negative or zero, Maryland Income Factor is 1.00000

If the MIF Factor computes to a positive less than 1.00000, use that figure rounded to six decimal places

Example: .3002151 = .300215

If the MIF Factor computes to a positive > than 1.00000, use 1.00000

#### Calculating Non-Resident Income Factor:

If Line 13, Maryland Taxable Net Income is negative or zero, Maryland Non-Resident Factor is .000000

If the Maryland Non-Resident Factor computes to a positive less than 1.000, use that figure rounded to six decimal places

Example: .18005142 = .180051

If the Non-resident Income Factor computes to a positive > than 1.00000, use 1.00000

MARYLAND ELECTRONIC RECORD LAYOUT FOR 2011 FORM 502CR

10/19/2011

FORM 502CR

+ - Revised Field

\* - New Field

Field	Identification	Field Type/Pos/Lnt	Error Code	Validation Description
+	Byte Count	N 1 4		Value "1007" 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 20, 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 22	NS 163 10	2033	Positive or 0; Maryland Tax Amount From Line 22, 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; See Notes **
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

360 |SSN of Insured #1

|N 522 9 | 2102 |SSN of Insured #1 Must Be Present For Credit To Be Allowed

MARYLAND ELECTRONIC RECORD LAYOUT FOR 2011 FORM 502CR (con't)

Field	Identification	Type/Pos/Length	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; \$340 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; \$340 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; \$340 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; \$340 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 for TP L1a	NS 799 8	2171	Positive or 0; Cur Year Donat Amount + Any Prior Year Carryover for Taxpayer
491	CY Donation Amt + C/O for Spouse L1b	NS 807 8	2172	Positive or 0; Cur Year Donat Amount + Any Prior Year Carryover for Spouse
500	Amount of Easement Payment for TP L2a	NS 815 8	2174	Positive or 0; Payment, if any, Received for the Easement for Taxpayer
501	Amount of Easement Payment for Sp L2b	NS 823 8	2175	Positive or 0; Payment, if any, Received for the Easement for Spouse
510	Loss of Fair Market Value for TP L3a	NS 831 8	2177	Positive or 0; Line 1a Minus Line 2a for Taxpayer
511	Loss of Fair Market Value for Spouse L3b	NS 839 8	2178	Positive or 0; Line 1b Minus Line 2b for Spouse
520	Maryland Tax, Limited to \$5,000 for TP L4a	NS 847 8	2180	Positive or 0; Maryland Tax or \$5,000 (whichever is less) for Taxpayer
521	Maryland Tax, Limited to \$5,000 for Sp L4b	NS 855 8	2181	Positive or 0; Maryland Tax or \$5,000 (whichever is less) for Spouse
530	Lesser of Line 3 or Line 4 for TP L5a	NS 863 8	2183	Positive or 0; Lesser of Lines 3a or 4a for Taxpayer
531	Lesser of Line 3 or Line 4 for Spouse L5b	NS 871 8	2184	Positive or 0; Lesser of Lines 3b or 4b for Spouse
535	Total amount (credit for preservation) L6	NS 879 8	2203	Positive or 0; Total of Lines 5A and 5B
540	Excess Credit Carryover L7	NS 887 8	2186	Positive or 0; Line 6 Minus total of amts from Line 3a (TP) and Line 3b (Spou
580	PART G - Amt From Part A, Line 8	NS 895 8	2198	Positive or 0; Credit For Taxes Paid Another State, Part A, Line 8
590	Amount From Part B, Line 4	NS 903 8	2201	Positive or 0; Child & Dependent Care Credit, Part B, Line 4
600	Amount From Part C, Line 7	NS 911 8	2204	Positive or 0; Quality Teacher Incentive Credit, Part C, Line7
610	Amount From Part D, Line 1	NS 919 8	2207	Positive or 0; Aquaculture Oyster Floats Credit, Part D, Line 1
620	Amount From Part E, Line 5	NS 927 8	2210	Positive or 0; Long-Term Care Insurance Credit, Part E, Line 5
630	Amount From Part F, Line 6	NS 935 8	2213	Positive or 0; Preservation & Conservation Credits, Part F, Line 6

**MARYLAND ELECTRONIC RECORD LAYOUT FOR 2011 FORM 502-CR (con't)**

650	Amount From Form 502H	NS	943	8	2219	Positive or 0; Non-Refundable Amount From Part 2, Line 4 of Form 502H
660	Total Amount of Credits	NS	951	8	2222	Positive or 0; Total of Lines 1 thru 7
670	PART H - Stabilization Credit Amt	NS	959	8	2225	Positive or 0; Neighborhood Stabilization Credit Amount as Certified
680	Heritage Struct. Rehab & Sustain. Commun T	NS	967	8	2228	Positive or 0; Heritage Structure Rehabilitation and/or Sustainable Tax
685	Refundable Business Income Tax Credi	NS	975	8	2229	Positive, negative or 0; Refundable Business Income Tax Credit from 500CR
690	IRC Section 1341 Repayment Credit	NS	983	8	2231	Positive or 0; Amount of Repaid Prior Yr Income Greater Than \$3,000
+695	Flow-thru Nonres PTE tax	NS	991	8	2232	Positive or 0; Must Equal Nonresident PTE tax paid
700	Total Amount of Credits	NS	999	8	2234	Positive,negative or 0; Total of Lines 1 thru 5
	Record Terminus	AN	1007	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 - \$340.00 FOR AGE 40 OR LESS; \$500.00 FOR AGE OVER 40
- \*\* US STANDARD STATES ABBREVIATION SHOULD BE USED; "FC" IS NOT ALLOWED

MARYLAND ELECTRONIC RECORD LAYOUT FOR 2011 FORM 502UP

FORM 502UP

10/19/2011

\* - 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 16 or Line 20 (Form 502)/ or Line 8 or Line 11( 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 Credits	L 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; See Notes ***
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 Required	L10 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 #1	L17 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 #2	L17 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 2011 FORM 502UP

Field	Identification	Field Type/Pos/Length	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
470	Record Terminus	AN 451 1		Value "\$"

NOTES:

+ \* LINE 1 OF 502UP MAY BE EQUAL TO LINE 16 OF 502 OR LINE 8 OF 505NR  
 IF ITEMIZED, LINE 1 MAY BE EQUAL TO LINE 20 OF 502/ or LINE 11 OF 505NR  
 ( SEE PAPER BOOKLET FOR 502UP LINE 1 INSTRUCTIONS).

\*\*\* LINE 9A OF 502UP: IF FORM 502 IS FILED, MUST BE EQUAL TO LINE 36 OF 2010 FORM 502;  
 IF FORM 505 IS FILED, MUST BE EQUAL TO LINE 38 MINUS LINE 46 OF 2010 FORM 505;

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

# MARYLAND ELECTRONIC RECORD LAYOUT FOR 2011 FORM 502INJ

10/19/2011

FORM 502INJ

\* - New Field, + - Revised Field

Fld	Splitting exemptions and deducti 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 addre
150	State of Injured Spouse	A	217	2	4039	Must be equal to State of Injured Spouse if USA address; See notes for foreign addi
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 Spous)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 Spous)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 Spous)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 Spous)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 2011 FORM 502-INJ (CON'T)**

Fld	Identification			Field		Error	Validation Description	
				Type/Pos/Lnth	Code	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
1340	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 2011 FORM 1099G/MD

Form 1099-G

10/19/2011

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 2011 FORM ADDENDUM

10/19/2011

## ADDENDUM

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		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 W-2, Fed W2-G 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 2011 FORM 510 SCHEDULE K -1

FORM 510 SCHEDULE K-1

10/19/11

\* New field + Revised Filed

Field	Identification	Type/Pos/Length	Code	Validation	Description
+	Fed Form Byte Count	N 1 4		Value "0948" for fixed; "nnn" for variable	
	Fed Form State Sentinel	AN 5 4		Value "!!!!"	
	Fed Form Record ID	AN 9 34		Value "SCHbbb510K1bPG01b(9n)b7(n)"	
10	PTE Name	AN 43 30	3800	Must be equal to PTE Name	
20	PTE FEIN	N 73 9	3802	Must be equal to PTE FEIN	
+30	PTE Street Address 1	AN 82 35	3804	Must be equal to PTE Street Address 1	
*35	PTE Street Address 2	AN 117 35	3934	Must be equal to PTE Street Address 2	
40	PTE City	AN 152 22	3806	Must be equal to PTE City	
50	PTE State	AN 174 2	3808	Must be equal to PTE State	
60	PTE Zip Code	AN 176 5	3810	Must be equal to PTE Zip Code	
63	PTE Fiscal Year Begin Date	N 181 8	3930	Must be equal to PTE Fiscal Year Begin Date; If present must be in YYYYMMDD format	
65	PTE Fiscal Year End Date	N 189 8	3932	Must be equal to PTE Fiscal Year End Date; If present must be in YYYYMMDD format	
+70	PTE Member Number	N 197 4	3812	Optional; if present must be equal to PTE Member Number	
80	PTE Member First Name	AN 201 15	3814	Must be equal to PTE Member First Name	
90	PTE Member Middle Initial	A 216 1	3816	Must be equal to PTE Member Middle Initial	
100	PTE Member Last Name	AN 217 20	3818	Must be equal to PTE Member Last Name	
110	PTE Member SSN/FEIN	N 237 9	3820	Must be equal to PTE Member SSN/FEIN	
120	PTE Member Street Address	AN 246 30	3822	Must be equal to PTE Member Street Address	
130	PTE Member City	A 276 20	3824	Must be equal to PTE Member City	
140	PTE Member State	A 296 2	3826	Must be equal to PTE Member State	
150	PTE Member Zip Code	N 298 5	3828	Must be equal to PTE Member Zip Code	
160	PTE Member Resident/Nonresident Indicator	A 303 1	3830	"Y" or "N" only; "Y" - for Resident, "N" - for Nonresident	
170	Distributive or Pro Rata Share Percentage; Must have 6 decimals rounded	AN 304 10	3832	Positive or 0; Examples: 0.345600; 42.450102; 1.340000; 100.000000	
<b>A. Member's income</b>					
180	Distributive or pro rata share of income from federal Sch. K-1	NS 314 12	3834	Positive,negative, or 0; Must be equal to Distributive or pro rata share of income from federal Sch. K-1	
190	Distributive or pro rata share allocable to MD (Nonresidents only)	NS 326 12	3836	Positive,negative, or 0; Must be equal to Distributive or pro rata share allocable to MD (NonRes only)	
<b>B. Additions</b>					
200	Non-Maryland municipal interest and dividends	NS 338 12	3838	Positive or 0; Must be equal to Non-Maryland municipal interest and dividends	
210	Tax preference items	NS 350 12	3840	Positive or 0; Must be equal to Tax preference items	
230	Net decoupling modification	NS 362 12	3844	Positive or 0; Must be equal to Net decoupling modification	
240	Net decoupling modification from another PTE	NS 374 12	3846	Positive or 0; Must be equal to Net decoupling modification from another PTE	
260	Other additions amount from Part F	NS 386 12	3850	Positive or 0; must be equal to Other additions amount from Part F	
<b>C. Subtractions</b>					
270	Income from U.S. obligations	NS 398 12	3852	Positive or 0; Must be equal to Income from U.S. obligations	
280	Work opportunity credit salary expense	NS 410 12	3854	Positive or 0; Must be equal to Work opportunity credit salary expense	
290	Net decoupling modification	NS 422 12	3856	Positive or 0; Must be equal to Net decoupling modification	
300	Net decoupling modification from another PTE	NS 434 12	3858	Positive or 0; Must be equal to Net decoupling modification from another PTE	
310	Other subtractions amount from Part F	NS 446 12	3860	Positive or 0; Must be equal Other subtractions amount from Part F	

MARYLAND ELECTRONIC RECORD LAYOUT FOR 2011 FORM 510 SCHEDULE K -1

Field	Identification	Type/Pos/Length	Code	Validation	Description
<b>D. Nonresident Tax</b>					
320	Nonresident tax paid by this PTE	NS	458 12	3862	Positive or 0; Must be equal to Nonresident tax paid by this PTE
330	Nonresident tax paid by other PTE on behalf of this PTE	NS	470 12	3864	Positive or 0; Must be equal to Nonresident tax paid by other PTE on behalf of this PTE
340	Total (Line 1 plus Line 2)	NS	482 12	3866	Positive or 0; Must equal to Nonresident tax paid by this PTE + Nonresident tax paid by other PTE on behal
<b>E. Credits (Required documentation must be attached)</b>					
350	Enterprise Zone Tax Credit	NS	494 12	3868	Positive or 0; Must equal to Enterprise Zone Tax Credit
360	Employment Opportunity Tax Credit	NS	506 12	3870	Posirive or 0; Must equal to Employment Opportunity Tax Credit
370	Maryland Disability Employment Tax Credit	NS	518 12	3872	Positive or 0; Must equal to Maryland Disability Employment Tax Credit
380	Job Creation Tax Credit	NS	530 12	3874	Positive or 0; Must equal to Job Creation Tax Credit
390	Community Investment Tax Credit	NS	542 12	3876	Positive or 0; Must equal to Community Investment Tax Credit
400	New Jobs Business Tax Credit	NS	554 12	3878	Positive or 0; Must equal to New Jobs Business Tax Credit
410	Long-Term Employment of Qualified Ex-Felons Tax Credit	NS	566 12	3880	Positive or 0; Must equal to Long-Term Employment of Qualified Ex-Felons Tax Credit
420	Work-Based Learning Program Tax Credit	NS	578 12	3882	Positive or 0; Must equal to Work-Based Learning Program Tax Credit
430	Employer-Provided Long-Term Care Insurance Tax Credit	NS	590 12	3884	Positive or 0; Must equal to Employer-Provided Long-Term Care Insurance Tax Credit
440	Telecommunications Property Tax Credit	NS	602 12	3886	Positive or 0; Must equal to Telecommunications Property Tax Credit
450	Research and Development Tax Credit	NS	614 12	3888	Positive or 0; Must equal to Research and Development Tax Credit
460	Commuter Tax Credit	NS	626 12	3890	Positive or 0; Must equal to Commuter Tax Credit
470	Maryland Mined-Coal Tax Credit	NS	638 12	3892	Positive or 0; Must equal to Maryland Mined-Coal Tax Credit
480	Green Building Tax Credit	NS	650 12	3894	Positive or 0; Must equal to Green Building Tax Credit
490	Bio-Heating Oil Tax Credit	NS	662 12	3896	Positive or 0; Must equal to Green Building Tax Credit
500	Cellulosic Ethanol Technology R& D Tax Credit	NS	674 12	3898	Positive or 0; Must equal to Cellulosic Ethanol Technology R& D Tax Credit
510	Maryland Heritage Struct Rehab Tax Credit (carryover)	NS	686 12	3900	Positive or 0; Must equal to Maryland Heritage Structure Rehabilitation Tax Credit
*513	Electric Vehicle Recharging Equipment Tax Credit	NS	698 12	3936	Positive or 0; Must equal to Electric Vehicle Recharging Equipment Tax Credit
<b>Refundable Credits</b>					
*515	Film Production Equipment Credit	NS	710 12	3938	Positive or 0; Must equal to Film Production Equipment Credit
520	Biotechnology Investment Incentive Tax Credit	NS	722 12	3902	Positive or 0; Must equal to Biotechnology Investment Incentive Tax Credit
530	Clean Energy Incentive Tax Credit	NS	734 12	3904	Positive or 0; Must equal to Clean Energy Incentive Tax Credit
540	Job Creation and Recovery Tax Credit	NS	746 12	3906	Positive or 0; Must equal to Job Creation and Recovery Tax Credit
550	MD Heritage Struct Reh and/or MD Sustain Tax Credit	NS	758 12	3908	Positive or 0; Must equal to MD HeritageStruct Reh and/or MD Sustain Tax Credit
<b>One Maryland Economic Development Tax Credit</b>					
560	Refundable/Nonrefundable Credits Indicator	A	770 1	3910	Blank, "Y" or "N" only; "Y" - for Refundable Credits, "N" - for Nonrefundable Credits
570	Total number of "qualified employees"	N	771 5	3912	Positive or 0; Must be equal to Total number of "qualified employees"
<b>Member's Distributive or Pro rata share of the following:</b>					
580	Portion of PTE's income attributable to project	NS	776 12	3914	Positive or 0; Must be equal to Portion of PTE's income attributable to project
590	Non-project taxable income from PTE	NS	788 12	3916	Positive or 0; Must be equal to Non-project taxable income from PTE
600	Number of "qualified employees" multiplied by \$10,000	NS	800 12	3918	Positive or 0; Must be equal to Number of "qualified employees" multiplied by \$10,000
+610	Amount of MD income tax required to be withheld from employees reported on line 24 of this form	NS	812 12	3920	Positive or 0; Must be equal to Amount of MD income tax required to be withheld from employees reported on line 24 of this form
620	Total eligible cumulative project costs (\$500,000 PTE min, \$5,000,000 max)	NS	824 12	3922	Positive or 0; Must be equal to Total eligible cumulative project costs (\$500,000 PTE min, \$5,000,000 max)
630	Total cumulative eligible start-up costs (\$500,000 PTE max)	NS	836 12	3924	Positive or 0; Must be equal to Total cumulative eligible start-up costs(\$500,000 PTE max)
<b>F. Additional Information</b>					
640	Record Terminus	AN	948 1	3926	Blank or present; If present, should have "Addition", Code(s) and amount(s) and/or "Subtraction", Code(s) and Amount(s)
650	Record Terminus	AN	948 1		Value "\$"

# MARYLAND ELECTRONIC RECORD LAYOUT FOR 2011 FORM W-2 (IRS)

FORM W-2

10/19/2011

\* - 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; See Notes !!!
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 2011 W-2 (CON'T)

Field	Identification	Field		New Code	Validation Description
		Type/Pos/Lnth			
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 "\$"

Notes:

- ! 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"

!!!! If Form 502 or Form 505 have ITIN for Primary or Secondary Taxpayer, field 040 Employer ID Number should contain valid SSN

# MARYLAND ELECTRONIC RECORD LAYOUT FOR 2011 FORM W-2G (IRS)

FORM W-2G

10/19/2011

\* - 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; see Notes
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 "\$"

Note:

If Form 502 or Form 505 have ITIN for Primary or Secondary Taxpayer, field 150 Winner's SSN should contain valid SSN

# MARYLAND ELECTRONIC RECORD LAYOUT FOR 2011 FORM 1099-R (IRS)

12/14/2011

FORM 1099-R

+ - Revised Field

\* - New Field

Field	Identification	Field Type/Pos/Lnth	Error Code	Validation Description
+	Byte Count	N 1 4		Value "0658" 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
100	Account Number	AN 348 30	5548	Requested But Not Required
110	Gross Distribution	N 378 12	5551	Required
120	Taxable Amount	N 390 12	5554	Required
130	Taxable Amt Not Determined Ind	A 402 1	5557	"X" or Blank
140	Total Distribution Ind	A 403 1	5560	"X" or Blank
150	Taxable Amt For Capital Gain	N 404 12	5563	Positive or 0
160	Withholding	N 416 12	5566	Positive or 0
170	Employee Insurance Contribution	N 428 12	5569	Positive or 0
180	Unrealized Securities Appreciation	N 440 12	5572	Positive or 0
190	Distribution Code	AN 452 2	5575	Blank or Present
200	IRA/SEP/SIMPLE Ind	A 454 1	5578	"X" or Blank
210	Other Distribution	N 455 12	5581	Positive or 0
220	Recipient's Other Distribution %	N 467 6	5584	Positive or 0
230	Recipient's Total Distribution %	N 473 6	5587	Positive or 0
231	Recipient's Total Contributions	N 479 12	5590	Positive or 0
*234	Amount Allocated to IRR within 5 years	N 491 12	5591	Positive or 0
*237	1st Year of Desig Roth Contribution	N 503 4	5592	Requested but not Required
240	State Income Tax Withheld #1	N 507 12	5593	Positive or 0; Must Include Local Tax Amt., If Any

246	State Name #1	A	519	2	5596	Use Standard State Abbreviations; See Attachment #2
250	Payer's State ID #1	AN	521	16	5599	Required if Maryland Withholding is Greater Than Zero
255	State Distribution #1	N	537	12	5602	Requested but not required
260	Local Income Tax Withheld #1	N	549	12	5605	Positive or 0
270	Name of Locality #1	AN	561	9	5608	Blank or Present
275	Local Distribution #1	N	570	12	5611	Positive or 0
280	State Income Tax Withheld #2	N	582	12	5614	Positive or 0; Must Include Local Tax Amt., If Any
286	State Name #2	A	594	2	5617	Use Standard State Abbreviations; See Attachment #2
290	Payer's State ID #2	AN	596	16	5620	Requested but not required
300	State Distribution #2	N	612	12	5623	Requested but not required
310	Local Income Tax Withheld #2	N	624	12	5626	Positive or 0
320	Name of Locality #2	AN	636	9	5629	Blank or present
330	Local Distribution #2	N	645	12	5632	Positive or 0
340	1099-R Indicator	A	657	1	5635	Value "S" (Standard) or "N" (Non-standard)
	Record Terminus	A	658	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 17,

- 1). Move "STPICKUP" to field 0270 or 0320
- 2). Move amount from Box 17 to field 0275 or 0330
- 3). Include smaller amount of Box 2a and Box 17 on Form 502SU
- 4). Enter Code Letter "R" in one of the subtraction code boxes on Form 502SU