

MARYLAND ELECTRONIC RECORD LAYOUT FOR 2004 FORM 502

October 29, 2004

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		New Error Code	Validation Description
		Type/Length	Old Error Code		
0000	Byte Count	N	4		Value "2496" for fixed, "nnn" - for variable
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	502006	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
0019	State Only Indicator	A	2		"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
0030	State-Routing Transit Nbr (RTN)	L52b	N 9	502342	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)	L52c	AN 17	502345	0421 Blank, or (Numerics, Alphas, Hyphens), Left-justified With Trailing Blanks
0040	State-Checking-Acct Indicator	L52a	A 1	502343	0412 X or Blank; If 'RTN' > 0 & 'DAN' IS PRESENT, One Indicator MUST Be 'X'
0048	State-Savings-Acct Indicator	L52a	A 1	502344	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	502409	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	Return Preparer Name	AN	35	502339	0436 PREPARER NAME REQUIRED; If Prepared by Taxpayer, Enter 'Taxpayer'
0052-b	Preparer Address	AN	30	502340	0439 PREPARER ADDRESS REQUIRED; If Prepared by Taxpayer, Enter 'Same'
0052-c	Preparer City	AN	20	502340	0439 PREPARER CITY REQUIRED; If Prepared by Taxpayer, Leave Blank
0052-d	Preparer State	AN	2	502340	0439 PREPARER STATE REQUIRED; If Prepared by Taxpayer, Leave Blank
0052-e	Preparer Self-Empl Indicator	AN	1		Not Used by Maryland
0055	Secondary Soc Sec Nbr	N	9	502009	0046 If FS = 2 or 3, Must Be > 000000000 and < 999999999
+0060-a	Primary Last Name	AN	32	502005	0028 Must be at least one character; See Chapter #6 for valid character set
0060-b	Primary Suffix	AN	3	502005	0028 Blank or Use For Primary Suffix Only
+0065-a	Secondary Last Name	AN	32	502008	0043 Blank or if FS = 2, must be at least one character, see chapter #6
0065-b	Secondary Suffix	AN	3	502008	0043 Blank or Use For Secondary Suffix Only
+0070-a	Primary First Name	AN	16	502004	0022 Must be at least one character; See Chapter #6 for valid character set
0070-b	Primary Middle Initial	AN	1	502397	0025 Blank or Present; Not Required
+0070-c	Secondary First Name	AN	16	502007	0037 Blank or if FS = 2, must be at least one character, see chapter #6
0070-d	Secondary Middle Initial	AN	1	502399	0040 Blank or Present; Not Required
0070-e	Filler	AN	1		Blank
0075	Street Address	AN	35	502010	0058 Must Be Present, Special Characters Limited; See Attachment #1
0077	Foreign Street Address	AN	35		Not Allowed by Maryland E-FILE
0080	Street Address Continuation	AN	35	502330	0061 Not Required; Special Characters Limited; See Attachment #1
0085	City/Town	A	22	502011	0064 Must Be Present
0087	Foreign City, State or Province	AN	35		Not Allowed by Maryland E-FILE
0090	City Code	N	5		Not Used by Maryland
0095	State Abbreviation	A	2	502012	0067 Must Be Present; Use Standard State Abbreviations; See Attachment #2
0098	Foreign Country	A	22		Not Allowed by Maryland E-FILE
0100	Zipcode 5 + Zip 4	N	9	502013	0070.0 Must Be 9 Numerics Only; See Attachment #2 For Valid Zipcode 5 Nbrs
0105	County	A	2	502014	0076 Must Be 2 Character Abbreviation For County; See Attachment #3
0110	County Code	N	5		Not used by MD
0115	Telephone Number	AN	12		Not used by MD

			Pos				
0300-1	Transmission Type	A	1	1	502346	0460 MUST BE 'R' for Regular Electronic Filing OR 'O' for Online Filing	
0300-2	Form Record ID	N	2	3	502001	0007 Must equal "502" and should be in generic record only	
+0300-3	State Operations (Reserved)	A	5	4	502002	0010 Not used by MD	
0300-4	Original Form Type	AN	9	5	502003	0013 Value "MD502"	
0300-5	Decedent Return Indicator	A	14	1	502401	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	502402	0055 Blank; or Name of Administrator or In Care of Addressee For Decd Return	
0300-7	Incorporated Area	A	45	24	502015	0079 Must Be Present For Special Taxing Areas; See Attachment #4	
+0300-8	Part-Year/Military 1	A	69	1	502018	0088 Must equal "N", "P", "M" or "D"; see Notes	
*0300-9	Part-Year/Military 2	A	70	1		0089 If Present, must equal to "P", "M", or "D"; blank otherwise; see Notes	
*300-10	Part-Year/Military 3	A	71	1		0090 If Present, must equal to "P", "M", or "D"; blank otherwise; see Notes	
0300-11	Other State Residence	A	72	2	502328	0097 Must Be Present If Res Chng = P; See Attachment #2 For State Abbrvs	
0300-12	Exemption Self	A	74	1	502022	0100 X If FS 1, 2, 3, 4, 5; BLANK If FS 6	
0300-13	Exemption Spouse	A	75	1	502023	0103 X If FS 2; BLANK OTHERWISE	
0300-14	Self 65 or Over	A	76	1	502026	0112 X or Blank	
0300-15	Self Blind	A	77	1	502027	0115 X or Blank	
0300-16	Spouse 65 or Over	A	78	1	502028	0118 If FS 2, X or Blank; All Others Blank	
0300-17	Spouse Blind	A	79	1	502029	0121 If FS 2, X or Blank; All Others Blank	
0300-18	Filler	A	80	1		Blank	
0305-1	First Name of Dependent Child #1	A	1	10	502032	0130 Must Be Present If Exempts Total (C) > 0; First Name Or 'See Addend'	
0305-2	SSN of Dependent Child #1	N	11	9	502370	0133 Requested But Not Required; Should Be > 000000000 and < 999999999	
0305-3	First Name of Dependent Child #2	A	20	10	502371	0136 First Name of Child #2 Only; If Desired, May Use 'See Addend'	
0305-4	SSN of Dependent Child #2	N	30	9	502372	0139 Requested But Not Required; Should Be > 000000000 and < 999999999	
0305-5	First Name of Dependent Child #3	A	39	10	502373	0142 First Name of Child #3 Only; If Desired, May Use 'See Addend'	
0305-6	SSN of Dependent Child #3	N	49	9	502374	0145 Requested But Not Required; Should Be > 000000000 and < 999999999	
0305-7	First Name of Dependent Child #4	A	58	10	502375	0148 First Name of Child #4 Only; If Desired, May Use 'See Addend'	
0305-8	SSN of Dependent Child #4	N	68	9	502376	0151 Requested But Not Required; Should Be > 000000000 and < 999999999	
0305-9	Filler	A	77	4		Blank	
0310-1	First Name of Dependent Child #5	A	1	10	502377	0154 First Name of Child #5 Only; If More Than 5, Must Use Addendum	
0310-2	SSN of Dependent Child #5	N	11	9	502378	0157 Requested But Not Required; Should Be > 000000000 and < 999999999	
0310-3	Other Dep #1 Name/Relation	A	20	15	502037	0172 Must Be Present If Exempt Total (D) > 0; First Name/Rel Or 'See Addendum'	
0310-4	SSN of Other Dependent #1	N	35	9	502379	0175 Requested But Not Required; Should Be > 000000000 and < 999999999	
0310-5	Other Dep #2 Name/Relation	A	44	15	502380	0178 First Name/Rel of Other Dependent #2; If Desired, May Use Addendum	
0310-6	SSN of Other Dependent #2	N	59	9	502381	0181 Requested But Not Required; Should Be > 000000000 and < 999999999	
0310-7	Filler	A	68	13		Blank	
0315-1	Other Dep #3 Name/Relation	A	1	15	502382	0184 First Name/Rel of Other Dependent #3; If Desired, May Use Addendum	
0315-2	SSN of Other Dependent #3	N	16	9	502383	0187 Requested But Not Required; Should Be > 000000000 and < 999999999	
0315-3	Other Dep #4 Name/Relation	A	25	15	502384	0190 First Name/Rel of Other Dependent #4; If Desired, May Use Addendum	
0315-4	SSN of Other Dependent #4	N	40	9	502385	0193 Requested But Not Required; Should Be > 000000000 and < 999999999	
0315-5	Other Dep #5 Name/Relation	A	49	15	502386	0196 First Name/Rel of Other Dependent #5; If More Than 5, Use Addendum	
0315-6	SSN of Other Dependent #5	N	64	9	502387	0199 Requested But Not Required; Should Be > 000000000 and < 999999999	
0315-7	ADDN Box A	L 5	A	73	2	502263	0229 BLANK; Or Must Be Ab - ZZ (Upper Case Only) if L5 > Zero
0315-8	ADDN Box B	L 5	A	75	2	502264	0232 BLANK; Or Ab - ZZ (Upper Case) ONLY if BOX #1 Contains a Code
0315-9	ADDN Box C	L 5	A	77	2	502403	0235 BLANK; Or Ab - ZZ (Upper Case) ONLY if BOX #2 Contains a Code
0315-10	ADDN Box D	L 5	A	79	2	502404	0238 BLANK; Or Ab - ZZ (Upper Case) ONLY if BOX #3 Contains a Code
0320-1	SUBT Box A	L14	A	1	2	502295	0268 BLANK; Or Ab - ZZ (Upper Case Only) if L14 > Zero
0320-2	SUBT Box B	L14	A	3	2	502296	0271 BLANK; Or Ab - ZZ (Upper Case) ONLY if BX 1 Contains a Code
0320-3	SUBT Box C	L14	A	5	2	502297	0274 BLANK; Or Ab - ZZ (Upper Case) ONLY if BX 2 Contains a Code
0320-4	SUBT Box D	L14	A	7	2	502405	0277 BLANK; Or Ab - ZZ (Upper Case) ONLY if BX 3 Contains a Code
0320-5	DEDUCTION METHOD	A	9	1	502061	0295 Itemized (I), Standard (S); Nontaxable (N); See Attachment #6	
0320-6	Primary Taxpayer MD PIN	AN	10	9	502367	0427 IF ONLINE FILING, ENTER FEDERAL PIN OR 'KEEPEL101' - SEE * BELOW	
0320-7	Secondary Taxpayer MD PIN	AN	19	9	502368	0430 IF ONLINE FILING, ENTER FEDERAL PIN OR 'KEEPEL101' - SEE * BELOW	
0320-8	Taxpayer E-mail Address	AN	28	45	502369	0433 BLANK, or TAXPAYER'S E-MAIL ADDRESS - ONE ONLY, NOT BOTH TPs	
0320-9	Taxpayer Authorization Box	A	73	1	502390	0457 Y, N, or Blank; (Y= YES, N or Blank = NO)	
0320-10	Filler	A	74	7		Blank	
0350	Fiscal Year Beginning Date	N		8	502395	0016 If Fisc Yr Return, Must Be YYYYMMDD; Otherwise Zeros	
0355	Fiscal Year Ending Date	N		8	502396	0019 If Fisc Yr Return, Must Be YYYYMMDD; Otherwise Zeros	
0360	Primary Date of Death	N		8	502398	0034 If Primary Taxpayer Decd, Must Be YYYYMMDD; Otherwise Zeros	
0365	Secondary Date of Death	N		8	502400	0049 If Secondary Taxpayer Decd, Must Be YYYYMMDD; Otherwise Zeros	
0370	Filing Status	N		1	502017	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	502019	0091	(YYYYMMDD) Must Be Present If Res Change = P, Otherwise Zeros
0380	MD Part-Year Resident To Date		N	8	502020	0094	(YYYYMMDD) Must Be Present If Res Change = P, Otherwise Zeros
0385	Exemption Total A		N	1	502024	0106	Total of Exempt (A) Yourself + Exempt (A) Spouse (0, 1 or 2)
0390	Exemption Total A Amt		NS	6	502025	0109	Must Equal \$2400 x Exemption Total (A); Never > \$4800
0395	Exemption Total B		N	1	502030	0124	Must Equal Sum Of '65' and Blind Exemptions (0 - 4)
0400	Exemption Total B Amt		NS	6	502031	0127	Must Equal \$1000 x Exemption Total (B); Never > \$4000
0405	Exemption Total C		N	2	502033	0160	Must Be > ZERO If Any Children Are Listed
0410	Exemption Total C Amt		NS	6	502034	0163	Must Equal \$2400 x Exemption Total (C)
0415	Other Dependent Reg		N	2	502035	0166	Must Be ZERO If "Other Dependents #1" Is Blank; Otherwise > ZERO
0420	Other Dependent 65		N	2	502036	0169	Must Be Less Than Or Equal To "Other Dependents (Regular)"
0425	Exemption Total D		N	2	502038	0202	Must Equal Sum Of Other Dependents Regular and '65' Exemptions
0430	Exemption Total D Amt		NS	6	502039	0205	Must Equal \$2400 x Exemption Total (D)
0435	Total Nbr Exemptions E		N	2	502040	0208	Must Equal Sum Of Exemptions Totals A through D
0440	Total Exemption Amt E		NS	6	502041	0211	Must Equal Sum Of Exemption Amount Totals A through D
0445	FEDERAL AGI	L 1	NS	10	502052	0214	Must Equal Amount of Federal Adjusted Gross Income
0450	Wages, Salaries and/or Tips	L 1a	NS	10	502360	0217	Positive or 0
0455	ADDN-Interest	L 2	NS	8	502254	0220	Positive or 0
0460	ADDN-State Retirement Pickup	L 3	NS	8	502257	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	502260	0226	Positive or 0
0470	ADDN-Other	L 5	NS	8	502265	0241	Positive or 0; Must Be > Zero If BOX 'A' Additions Coded
0475	ADDN-TOTAL	L 6	NS	10	502268	0244	Positive or 0; Must Be Sum Of Lines 2 through 5
0480	TOTAL INCOME	L 7	NS	10	502056	0247	Line 7 Must Equal The Sum Of Line 1 + Line 6 (Positive or Negative)
0485	SUBT-State Refund	L 8	NS	8	502271	0250	Positive or 0
0490	SUBT-Child Care Expenses	L 9	NS	8	502274	0253	Positive or 0
0495	SUBT-US Int/Dividends	L10	NS	8	502277	0256	Positive or 0
0500	SUBT-Pen Exclusion	L11	NS	8	502280	0259	Positive or 0
0505	SUBT-SS/RR Benefits	L12	NS	8	502283	0262	Positive or 0
0510	SUBT-Nonresident Income	L13	NS	8	502289	0265	Positive, 0, or Negative
0515	SUBT-Other	L14	NS	8	502298	0280	Positive or 0; Must Be > Zero If BOX 'A' Subtraction Coded
0520	SUBT-Subtotal	L15	NS	8	502347	0283	Pos, 0, or Neg; Must Be Sum Of Lines 8 through 14
0525	SUBT-Two Income Subtr	L16	NS	8	502292	0286	Positive or 0; If > 0, Filing Status MUST Equal 2 (Max = 1,200)
0530	SUBT-TOTAL	L17	NS	10	502301	0289	Pos, 0, or Neg; Must Be Sum Of Line 15 and Line 16
0535	TOTAL MARYLAND AGI	L18	NS	10	502060	0292	Line 18 Must Equal LINE 7 Minus LINE 17 (Positive or Negative)
0540	DED-Total Federal Sch A	19a	NS	10	502304	0298	If Method = Itemized, Must Equal Total Amount From Federal Schedule A
0545	DED-State/Loc Tax Sch A	19b	NS	10	502307	0301	If Method = Itemized, Must Equal Amount From Line 5, Federal Schedule A
0550	DED-Net Maryland Amount	19c	NS	10	502310	0304	If Method = Itemized, Must Equal Line 19a Minus Line 19b
0555	Deduction Amount	L19	NS	10	502063	0307	If (I), must=Line 19c; If (S), Std Ded Amt; If Res Change = P, See Atch #9; If Part-Year/ Military 1,2, or 3 equal "M" or "D", see Notes
0560	Net Income	L20	NS	10	502065	0310	Must Equal Line 18 Minus Line 19 (Positive or Negative)
0565	Exemption Amount	L21	NS	6	502067	0313	Must=Exempt Amt E; 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	L22	NS	10	502069	0316	Must Equal Line 20 Minus Line 21 (Positive; If Negative, Change To 0)
0575	Taxable Net Inc (Line 22)	L23	NS	10	502361	0319	Must Equal Line 22
0580	MARYLAND TAX	L24	NS	10	502071	0322	Must Equal MD TAX From Tables For Amount On Line 22 or As Computed
0585	Earned Income Credit	L25	NS	8	502073	0325	Positive or 0; See Instruction 18 of Maryland Tax Form Booklet For 2004 T/Y
0590	Poverty Level Credit	L26	NS	8	502349	0328	Positive or 0; See Instruction 18 of Maryland Tax Form Booklet For 2004 T/Y
0595	Non-refundable Tax Credits	L27	NS	8	502093	0331	Pos or 0; Must Equal Total Credits From Form 502-CR, Part H, Line 9
0600	Business Tax Credits	L28	NS	8	502095	0334	Pos or 0; Must Equal Total Credits From Form 500-CR, Part R, Line 25
0605	TOTAL CREDITS	L29	NS	8	502362	0337	Positive, Must Equal Sum of Line 25 Through Line 28
0610	MARYLAND TAX After Credits	L30	NS	10	502363	0340	Must Equal Line 24 Minus Line 29 (Positive; If Negative, Change To 0)
0615	LOCAL TAX	L31	NS	10	502078	0343	Positive or 0; See Instruction 19 of Maryland Tax Form Booklet For 2004 T/Y
0620	Local Earned Income Credit	L32	NS	8	502355	0346	Positive or 0; See Instruction 19 of Maryland Tax Form Booklet For 2004 T/Y
0625	Local Poverty Level Credit	L33	NS	8	502357	0349	Positive or 0; See Instruction 19 of Maryland Tax Form Booklet For 2004 T/Y
0630	Total Local Credits	L34	NS	8	502364	0352	Must Equal Line 32 + Line 33 (Positive or Zero)
0635	LOCAL TAX AFTER CREDITS	L35	NS	10	502365	0355	Must Equal Line 31 Minus Line 34 (Positive; If Negative, Change To 0)
0640	TOTAL MD + LOCAL TAX	L36	NS	10	502080	0358	Must Equal Line 30 + Line 35 (Positive or Zero)
0645	Ches Bay Fund Amount	L37	NS	8	502081	0361	Positive or 0; See Instruction 20 of Maryland Tax Form Booklet For 2004 T/Y
0650	Fair Campaign Fund Amt	L38	NS	8	502082	0364	Positive or 0; See Instruction 20 of Maryland Tax Form Booklet For 2004 T/Y
*0655	Contribution to MD Cancer Fund	L39	NS	8		0367	Positive or 0; See Instruction 20 of Maryland Tax Form Booklet For 2004 T/Y
+0660	Maryland+Local Tax+Contr	L40	NS	10	502087	0370	Must equal Line 36 + Line 37 + Line 38 + Line 39 (Positive or Zero)
+0665	Maryland Tax Withheld	L41	NS	8	502089	0373	Must = TOTAL Maryland Tax W/H From All W2s, W2Gs, 1099Rs & 1099Gs

+0670	Maryland Estimated Taxes Paid	L42	NS	8	502091	0376	Positive or Zero; Only Claim Estimated Tax Amounts Paid For Tax Year 2004
+0675	Refundable EIC	L43	NS	8	502359	0379	Must = Ref EIC Per Instr 21 of Md Tax Booklet; Lines 25/32 ARE REQUIRED
+0680	Refundable Tax Credits	L44	NS	8	502366	0382	Must Equal Total Credits From Form 502-CR, Part J, Line 4
+0685	Total Payments/Credits	L45	NS	8	502097	0385	Positive, Must Equal Sum of Line 41 Through Line 44
+0690	Balance Due	L46	NS	8	502099	0388	Pos, Line 40 Minus Line 45; If Neg, Enter 0 & Put Amt on Line 47 as Positive
+0695	Overpayment	L47	NS	8	502101	0391	Pos, Line 45 Minus Line 40; If Neg, Enter 0 & Put Amt on Line 46 As positive
+0700	Amt Ovrpmt to Credit Next Yr	L48	NS	8	502331	0394	Zero or Amount of Overpayment To Be Credited To Next Year Est Taxes
+0705	Amount to be Refunded	L49	NS	8	502104	0397	Positive, Must Equal Line 47 Minus Line 48 Minus Line 50 (502UP interest)
+0710	Interest From 502UP	L50	NS	8	502105	0400	Pos or 0; If > 0, Must = Line 18 On Form 502UP Required To Be Submitted
+0715	Interest For Late Filing	L50	NS	8	502388	0403	Positive or Zero
+0720	Total Interest	L50	NS	8	502392	0406	Positive or Zero; Must Equal 502UP Interest Plus Late Interest
+0725	Total Amount Due	L51	NS	8	502106	0409	Positive or Zero; Must Equal Balance Due Plus Total Interest
+0730	Requested Payment Date		N	8	502393	0424	YYYYMMDD FOR DIRECT DEBIT ONLY OF TOTAL AMOUNT DUE (Line 50)
+0735	Date Prepared		N	8	502341	0442	DATE PREPARED REQUIRED FOR ALL (YYYYMMDD);
+0740	Code Number 1		N	3	502389	0445	Must=0,300,301,302,321,912; If 302 502up form must be submitted
*0745	Code Number 2		N	3		0448	Must=0,300,301,302,321,912; If 302 502up form must be submitted
*0750	Code Number 3		N	3		0451	Must=0,300,301,302,321,912; If 302 502up form must be submitted
+0755	Injured Spouse Indicator		N	3	502406	0454	MUST = 200 if Ref Rtn Claiming Inj Spouse Status & Submit Form 502INJ
+0760	MD Software ID		N	5	502408	0466	MUST Be Software ID Nbr Assigned and/or Approved By MD Efile Office
*0765	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 SECTION 3, CHAPTER 9 OF 2004 TAX YEAR EFILE HANDBOOK

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

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

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

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

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

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

IF 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: '300' - FARMER/FISHERMAN, '301' - INCOME WAS NOT RECEIVED EVENLY THROUGHOUT THE YEAR,
 '302' - IF 90% OF TAXABLE INCOME IS TAXABLE BY ANOTHER STATE AND THE UNDERPAYMENT IS NOT GREATER THAN THE LOCAL TAX,
 '321' - TAXPAYER AND/OR SPOUSE IS DECEASED, '912' - TAXPAYER AND/OR SPOUSE WAS/WERE IN COMBAT ZONE.

FIELD #300-8 MUST EQUAL "N" IF TAXPAYER RESIDED IN MD ALL TAX YEAR.
 IF FIELD #300-8 IS EQUAL "N", FIELDS #300-9 AND #300-10 MUST BE BLANK, OR THE E-FILE RETURN WILL REJECT.
 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 #300-9, #300-10 MUST EQUAL "M" IF A JOINT RETURN WHEN MILITARY PERSONNEL NON-MD RESIDENT AND CIVILIAN SPOUSE WITH ANY INCOME RESIDING IN MD MORE THAN SIX MONTHS
 ONE OF THE FIELDS #300-9, #300-10 MUST EQUAL "D" IF A JOINT RETURN WHEN MILITARY PERSONNEL NON-MD RESIDENT WITH MILITARY INCOME AND OTHER INCOME IN MD AND CIVILIAN SPOUSE WITH ANY INCOME RESIDING IN MD MORE THAN SIX MONTHS
 IF ONE OF THE FIELDS #300-8, #300-9 OR #300-10 IS EQUAL TO "M" OR "D", EITHER "M" OR "D" MUST BE IN FIELD #300-8, OR THE E-FILE RETURN WILL REJECT.
 IF ONE OF THE FIELDS #300-8, #300-9 OR #300-10 IS EQUAL TO "M" OR "D", TO CALCULATE PRORATED DEDUCTIONS AND EXEMPTIONS USE MILITARY SHEET A.
 IF ONE OF THE FIELDS #300-8, #300-9 OR #300-10 IS EQUAL TO "D", TO CALCULATE MARYLAND AND LOCAL INCOME TAX USE MILITARY SHEET B.

MARYLAND ELECTRONIC RECORD LAYOUT FOR 2004 FORM 505

November 3, 2004

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	Old Error Code	New Error Code	Validation Description
	Byte Count	N 4			Value "2496" for Fixed, "nnn" for variable
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	505003	1028	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
0019	State Only Indicator	A 2			"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
0030	State-Routing Transit Nbr (RTN) L52b	N 9	505160	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) L52c	AN 17	505161	1526	Blank, or (Numerics, Alphas, Hyphens), Left-justified With Trailing Blanks
0040	State-Checking-Acct Indicator L52a	A 1	505158	1517	X or Blank; If 'RTN' > 0 & 'DAN' IS PRESENT, One Indicator MUST Be 'X'
0048	State-Savings-Acct Indicator L52a	A 1	505159	1520	X or Blank; If 'RTN' > 0 & 'DAN' IS PRESENT, One Indicator MUST Be 'X'
0049	On-Line-State-Return	A 1			Not Used by Maryland
+0050-a	Preparer SSN/Preparer TIN	AN 9	505185	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	Return Preparer Name	AN 35	505166	1541	PREPARER NAME REQUIRED; If Prepared by Taxpayer, Enter 'Taxpayer'
0052-b	Preparer Address	AN 30	505167	1544	PREPARER ADDRESS REQUIRED; If Prepared by Taxpayer, Enter 'Same'
0052-c	Preparer City	AN 20	505167	1544	PREPARER CITY REQUIRED; If Prepared by Taxpayer, Leave Blank
0052-d	Preparer State	AN 2	505167	1544	PREPARER STATE REQUIRED; If Prepared by Taxpayer, Leave Blank
0052-e	Preparer Self-Empl Indicator	AN 1			Not Used by Maryland
0055	Secondary Soc Sec Nbr	N 9	505006	1043	If FS = 2 or 3, Must Be > 000000000 and < 999999999
+0060-a	Primary Last Name	AN 32	505002	1025	Must be at least one character; See Chapter 6 for valid character set
0060-b	Primary Suffix	AN 3	505002	1025	Blank or Use For Primary Suffix Only
+0065-a	Secondary Last Name	AN 32	505005	1040	Blank or if FS = 2, Must be at least one character, See Chapter 6 for valid
0065-b	Secondary Suffix	AN 3	505005	1040	Blank or Use For Secondary Suffix Only
+0070-a	Primary First Name	AN 16	505001	1019	Must be at least one character; See Chapter 6 for valid character set
0070-b	Primary Middle Initial	AN 1	505177	1022	Blank or Present; Not Required
+0070-c	Secondary First Name	AN 16	505004	1034	Blank or if FS = 2, Must be at least one character, See Chapter 6 for valid
0070-d	Secondary Middle Initial	AN 1	505179	1037	Blank or Present; Not Required
0070-e	Filler	AN 1			Not used by MD
0075	Street Address	AN 35	505007	1055	Must Be Present, Special Characters Limited; See Attachment #1
0077	Foreign Street Address	AN 35			Not Allowed by Maryland E-FILE
0080	Street Address Continuation	AN 35	505008	1058	Not Required; Special Characters Limited; See Attachment #1
0085	City/Town	A 22	505009	1061	Must Be Present
0087	Foreign City, State or Province	AN 35			Not Allowed by Maryland E-FILE
0090	City Code	N 5			Not used by MD

0095	State Abbreviation	A	2	505010	1064	Must Be Present; Use Standard State Abbreviations; See Attachment #2
0098	Foreign Country	A	22			Not Allowed by Maryland E-FILE
0100	Zipcode 5 + Zip 4	N	9	505011	1067, 1	Must Be 9 Numerics Only; See Attachment #2 For Valid Zipcode 5 Nbrs
0105	County	A	20			Not used by MD
+0110	MD Software ID	N	5	505184	1571	Must be Software Identification NBR Approved by MD E-File Office
0115	Telephone Number	AN	12			Not used by MD

0150 - 0205 CONSISTENCY SECTION - NOT USED BY MARYLAND

			Pos			
0300-1	Transmission Type	A	1	1 505171	1565	MUST BE 'R' for Regular Electronic Filing OR 'O' for Online Filing
0300-2	Form Record ID	N	2	3 505187	1007	Must equal "505" and be in generic record only
0300-3	State Operations (Reserved)	A	5	6 505188	1010	Not used by MD, reserved for future use
0300-4	Decedent Return Indicator	A	11	1 505181	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 505182	1052	Blank; or Name of Administrator or In Care of Addressee For Decd Return
0300-6	State of Legal Residence	A	42	2 505014	1076	Must Be Present; Use Standard State Abbreviations; See Attachment #2
0300-7	City/Town of Pa Residence	A	44	24 505015	1079	Must Be Present For Pennsylvania Residents
0300-8	Resident For Entire Year	A	68	1 505016	1082	Must Be Y=YES or N=NO
0300-9	Taxpayer/Spouse Military Member	A	69	1 505017	1085	Must Be Y=YES or N=NO
0300-10	Md Return Filed For Prior Year	A	70	1 505018	1088	Must Be Y=YES or N=NO
0300-11	Prior Year Resident/Nonresident	A	71	1 505019	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 505020	1094	Must Be Y=YES or N=NO
0300-13	Exemption Self	A	73	1 505023	1103	X If FS 1, 2, 3, 4, 5; BLANK If FS 6
0300-14	Exemption Spouse	A	74	1 505024	1106	X If FS 2; BLANK OTHERWISE
0300-15	Self 65 or Over	A	75	1 505027	1115	X or Blank
0300-16	Self Blind	A	76	1 505028	1118	X or Blank
0300-17	Spouse 65 or Over	A	77	1 505029	1121	If FS 2, X or Blank; All Others Blank
0300-18	Spouse Blind	A	78	1 505030	1124	If FS 2, X or Blank; All Others Blank
0300-19	Filler	A	79	2		Blank
0305-1	First Name of Dependent Child #1	A	1	10 505033	1133	Must Be Present If Exempts Total (C) > 0; First Name Or 'See Addend'
0305-2	SSN of Dependent Child #1	N	11	9 505034	1136	Requested But Not Required; Should Be > 000000000 and < 999999999
0305-3	First Name of Dependent Child #2	A	20	10 505035	1139	First Name of Child #2 Only; If Desired, May Use 'See Addend'
0305-4	SSN of Dependent Child #2	N	30	9 505036	1142	Requested But Not Required; Should Be > 000000000 and < 999999999
0305-5	First Name of Dependent Child #3	A	39	10 505037	1145	First Name of Child #3 Only; If Desired, May Use 'See Addend'
0305-6	SSN of Dependent Child #3	N	49	9 505038	1148	Requested But Not Required; Should Be > 000000000 and < 999999999
0305-7	First Name of Dependent Child #4	A	58	10 505039	1151	First Name of Child #4 Only; If Desired, May Use 'See Addend'
0305-8	SSN of Dependent Child #4	N	68	9 505040	1154	Requested But Not Required; Should Be > 000000000 and < 999999999
0305-9	Filler	A	77	4		BLANK
0310-1	First Name of Dependent Child #5	A	1	10 505041	1157	First Name of Child #5 Only; If More Than 5, Must Use Addendum
0310-2	SSN of Dependent Child #5	N	11	9 505042	1160	Requested But Not Required; Should Be > 000000000 and < 999999999
0310-3	Other Dep #1 Name/Relation	A	20	15 505047	1175	Must Be Present If Exempt Total (D) > 0; First Name/Rel Or 'See Addendum'
0310-4	SSN of Other Dependent #1	N	35	9 505048	1178	Requested But Not Required; Should Be > 000000000 and < 999999999
0310-5	Other Dep #2 Name/Relation	A	44	15 505049	1181	First Name/Rel of Other Dependent #2; If Desired, May Use Addendum
0310-6	SSN of Other Dependent #2	N	59	9 505050	1184	Requested But Not Required; Should Be > 000000000 and < 999999999
0310-7	Filler	A	68	13		Blank
0315-1	Other Dep #3 Name/Relation	A	1	15 505051	1187	First Name/Rel of Other Dependent #3; If Desired, May Use Addendum
0315-2	SSN of Other Dependent #3	N	16	9 505052	1190	Requested But Not Required; Should Be > 000000000 and < 999999999
0315-3	Other Dep #4 Name/Relation	A	25	15 505053	1193	First Name/Rel of Other Dependent #4; If Desired, May Use Addendum
0315-4	SSN of Other Dependent #4	N	40	9 505054	1196	Requested But Not Required; Should Be > 000000000 and < 999999999
0315-5	Other Dep #5 Name/Relation	A	49	15 505055	1199	First Name/Rel of Other Dependent #5; If More Than 5, Use Addendum
0315-6	SSN of Other Dependent #5	N	64	9 505056	1202	Requested But Not Required; Should Be > 000000000 and < 999999999
0315-7	ADDN Box A	L19	A	73 2 505109	1361	BLANK; Or Must Be Ab - ZZ (Upper Case Only) if Line 19 Amount > Zero
0315-8	ADDN Box B	L19	A	75 2 505110	1364	BLANK; Or Ab - ZZ (Upper Case) ONLY if ADDN BOX A Contains a Code
0315-9	ADDN Box C	L19	A	77 2 505111	1367	BLANK; Or Ab - ZZ (Upper Case) ONLY if ADDN BOX B Contains a Code
0315-10	SUBT Box A	L23	A	79 2 505116	1382	BLANK; Or Must Be A - Z (Upper Case Only) if Line 23 Amount > Zero

0320-1	SUBT Box B	L23	A	1	2	505117	1385	BLANK; Or A - Z (Upper Case) ONLY if SUBTR BOX A Contains a Code
0320-2	SUBT Box C	L23	A	3	2	505118	1388	BLANK; Or A - Z (Upper Case) ONLY if SUBTR BOX B Contains a Code
0320-3	DEDUCTION METHOD		A	5	1	505122	1400	Itemized (I), Standard (S), Nontaxable (N); See Attachment #6
0320-4	Maryland Income Factor	L26e	AN	6	5	505127	1415	Pos or 0; See Worksheet in Nonres Instr #14, (Four Positions Plus Decimal)
0320-5	Maryland Income Factor	L29	AN	11	5	505131	1427	Pos or 0; See Worksheet in Nonres Instr #14, (Four Positions Plus Decimal)
0320-6	Primary Taxpayer MD PIN		AN	16	9	505163	1532	IF ONLINE FILING, ENTER FEDERAL PIN OR 'KEEPEL101' - SEE * BELOW
0320-7	Secondary Taxpayer MD PIN		AN	25	9	505164	1535	IF ONLINE FILING, ENTER FEDERAL PIN OR 'KEEPEL101' - SEE * BELOW
0320-8	Taxpayer E-mail Address		AN	34	45	505165	1538	BLANK, or TAXPAYER'S E-MAIL ADDRESS - ONE ONLY, NOT BOTH TPs
0320-9	Taxpayer Authorization Box		A	79	1	505170	1562	Y, N, or Blank; (Y= YES, N or Blank = NO)
0320-10	Filler		A	80	1			Blank
0350	Fiscal Year Beginning Date		N		8	505175	1013	If Fisc Yr Return, Must Be YYYYMMDD; Otherwise Zeros
0355	Fiscal Year Ending Date		N		8	505176	1016	If Fisc Yr Return, Must Be YYYYMMDD; Otherwise Zeros
0360	Primary Date of Death		N		8	505178	1031	If Primary Taxpayer Decd, Must be YYYYMMDD; Otherwise Zeros
0365	Secondary Date of Death		N		8	505180	1046	If Secondary Taxpayer Decd, Must be YYYYMMDD; Otherwise Zeros
0370	Filing Status		N		1	505013	1073	Enter 1,2,3,4,5, or 6; If 2 or 3, Spouse SSN Must Be Present
0375	From Date		N		8	505021	1097	(YYYYMMDD) Must Be Present If Resident During Current Yr (#0300-12 = Y)
0380	To Date		N		8	505022	1100	(YYYYMMDD) Must Be Present If Resident During Current Yr (#0300-12 = Y)
0385	Exemption Total A		N		1	505025	1109	Total of Exempt (A) Yourself + Exempt (A) Spouse (0, 1 or 2)
0390	Exemption Total A Amt		NS		6	505026	1112	Must Equal \$2400 x Exemption Total (A); Never > \$4800
0395	Exemption Total B		N		1	505031	1127	Must Equal Sum Of '65' and Blind Exemptions (0 - 4)
0400	Exemption Total B Amt		NS		6	505032	1130	Must Equal \$1000 x Exemption Total (B); Never > \$4000
0405	Exemption Total C		N		2	505043	1163	Must Be > ZERO If Any Children Are Listed
0410	Exemption Total C Amt		NS		6	505044	1166	Must Equal \$2400 x Exemption Total (C)
0415	Other Dependent Reg		N		2	505045	1169	Must Be ZERO If "Other Dependents #1" Is Blank; Otherwise > ZERO
0420	Other Dependent 65		N		2	505046	1172	Must Be Less Than Or Equal To "Other Dependents (Regular)"
0425	Exemption Total D		N		2	505057	1205	Must Equal Sum Of Other Dependents Regular and '65' Exemptions
0430	Exemption Total D Amt		NS		6	505058	1208	Must Equal \$2400 x Exemption Total (D)
0435	Total Nbr Exemptions E		N		2	505059	1211	Must Equal Sum Of Exemptions Totals A through D
0440	Total Exemption Amt E		NS		6	505060	1214	Must Equal Sum Of Exemption Amount Totals A through D
0445	Wages, Salaries, Tips, Col #1	L 1	NS		10	505061	1217	Positive or 0; Wages, Salaries & Tips From Federal Return
+0450	Taxable Int Income, Col #1	L 2	NS		9	505062	1220	Positive or 0; Taxable Interest Income From Federal Return
+0455	Dividend Income, Col #1	L 3	NS		9	505063	1223	Positive or 0; Dividend Income From Federal Return
+0460	Taxable Refunds, Etc, Col #1	L 4	NS		9	505064	1226	Positive or 0; Taxable Refund, Credits, Etc From Federal Return
+0465	Alimony Received, Col #1	L 5	NS		9	505065	1229	Positive or 0; Alimony Received From Federal Return
+0470	Business Inc or Loss, Col #1	L 6	NS		9	505066	1232	Positive, Negative or 0; Business Income From Federal Return
+0475	Capital Gains or Loss, Col #1	L 7	NS		9	505067	1235	Positive, Negative or 0; Capital Gain or Loss From Federal Return
+0480	Other Gains or Losses, Col #1	L 8	NS		9	505068	1238	Positive, Negative or 0; Other Gains or Losses From Federal Return
+0485	Pensions, IRAs, Etc, Col #1	L 9	NS		9	505069	1241	Positive or 0; Taxable Pensions, IRAs, Etc From Federal Return
+0490	Rents, Royalties, Etc, Col #1	L10	NS		9	505070	1244	Positive, Negative or 0; Rents, Royalties, Partnerships, Etc From Fed Rtn
+0495	Farm Income or Loss, Col #1	L11	NS		9	505071	1247	Positive, Negative or 0; Farm Income or Loss From Federal Return
+0500	Unemployment Comp, Col #1	L12	NS		9	505072	1250	Positive or 0; Unemployment Compensation From Federal Return
+0505	Taxable SS/RR Benefits, Col #1	L13	NS		9	505073	1253	Positive or 0; Taxable Amount of SS/RR Income From Federal Return
+0510	Other Income, Col #1	L14	NS		9	505074	1256	Positive, Neg or 0; Other Inc (Lottery/Gambling Winnings) From Fed Rtn
0515	Total Income, Col #1	L15	NS		10	505075	1259	Positive, Negative or 0; Total of Lines 1 Through 14, Col #1
+0520	Total Federal Adj, Col #1	L16	NS		9	505076	1262	Positive or 0; Adjustments to Federal Income From Federal Return
0525	Fed Adj Gross Income, Col #1	L17	NS		10	505077	1265	Positive, Negative or 0; Line 15 Minus Line 16, Col #1
0530	Wages, Salaries, Tips, Col #2	L 1	NS		10	505078	1268	Positive or 0; Wages, Salaries & Tips From Maryland Sources
+0535	Taxable Int Income, Col #2	L 2	NS		9	505079	1271	Positive or 0; Taxable Interest Income From Maryland Sources
+0540	Dividend Income, Col #2	L 3	NS		9	505080	1274	Positive or 0; Dividend Income From Maryland Sources
+0545	Alimony Received, Col #2	L 5	NS		9	505081	1277	Positive or 0; Alimony Received From Maryland Sources
+0550	Business Inc or Loss, Col #2	L 6	NS		9	505082	1280	Positive, Negative or 0; Business Income From Maryland Sources
+0555	Capital Gains or Loss, Col #2	L 7	NS		9	505083	1283	Positive, Negative or 0; Capital Gain or Loss From Maryland Sources
+0560	Other Gains or Losses, Col #2	L 8	NS		9	505084	1286	Positive, Negative or 0; Other Gains or Losses From Maryland Sources
+0565	Rents, Royalties, Etc, Col #2	L10	NS		9	505085	1289	Positive, Neg or 0; Rents, Royalties, Partnerships, Etc From Md Sources
+0570	Farm Income or Loss, Col #2	L11	NS		9	505086	1292	Positive, Negative or 0; Farm Income or Loss From Maryland Sources

+0575	Other Income, Col #2	L14	NS	9	505087	1295	Pos, Neg or 0; Other Inc (Lottery/Gambling Winnings) From Md Sources
0580	Total Income, Col #2	L15	NS	10	505088	1298	Positive, Negative or 0; Total of Lines 1 Through 14, Col #2
+0585	Total Federal Adj, Col #2	L16	NS	9	505089	1301	Positive or 0; Adjustments to Federal Income From Maryland Sources
0590	Fed Adj Gross Income, Col #2	L17	NS	10	505090	1304	Positive, Negative or 0; Line 15 Minus Line 16, Col #2
0595	Wages, Salaries, Tips, Col #3	L 1	NS	10	505091	1307	Positive or 0; Wages, Salaries & Tips From Non-Md Sources
+0600	Taxable Int Income, Col #3	L 2	NS	9	505092	1310	Positive or 0; Taxable Interest Income From Non-Md Sources
+0605	Dividend Income, Col #3	L 3	NS	9	505093	1313	Positive or 0; Dividend Income From Non-Md Sources
+0610	Taxable Refunds, Etc, Col #3	L 4	NS	9	505094	1316	Positive or 0; Taxable Refund, Credits, Etc From Non-Md Sources
+0615	Alimony Received, Col #3	L 5	NS	9	505095	1319	Positive or 0; Alimony Received From Non-Md Sources
+0620	Business Inc or Loss, Col #3	L 6	NS	9	505096	1322	Positive, Negative or 0; Business Income From Non-Md Sources
+0625	Capital Gains or Loss, Col #3	L 7	NS	9	505097	1325	Positive, Negative or 0; Capital Gain or Loss From Non-Md Sources
+0630	Other Gains or Losses, Col #3	L 8	NS	9	505098	1328	Positive, Negative or 0; Other Gains or Losses From Non-Md Sources
+0635	Pensions, IRAs, Etc, Col #3	L 9	NS	9	505099	1331	Positive or 0; Taxable Pensions, IRAs, Etc From Non-Md Sources
+0640	Rents, Royalties, Etc, Col #3	L10	NS	9	505100	1334	Pos, Neg or 0; Rents, Royalties, Partnerships, Etc From Non-Md Sources
+0645	Farm Income or Loss, Col #3	L11	NS	9	505101	1337	Positive, Negative or 0; Farm Income or Loss From Non-Md Sources
+0650	Unemployment Comp, Col #3	L12	NS	9	505102	1340	Positive or 0; Unemployment Compensation From Non-Md Sources
+0655	Taxable SS/RR Benefits, Col #3	L13	NS	9	505103	1343	Positive or 0; Taxable Amount of SS/RR Income From Non-Md Sources
+0660	Other Income, Col #3	L14	NS	9	505104	1346	Pos, Neg or 0; Other Inc (Lottery/Gambling Winnings) From Non-Md Sources
0665	Total Income, Col #3	L15	NS	10	505105	1349	Positive, Negative or 0; Total of Lines 1 Through 14, Col #3
+0670	Total Federal Adj, Col #3	L16	NS	9	505106	1352	Positive or 0; Adjustments to Federal Income From Non-Md Sources
0675	Fed Adj Gross Income, Col #3	L17	NS	10	505107	1355	Positive, Negative or 0; Line 15 Minus Line 16, Col #3
0680	ADDN-Non Maryland Loss	L18	NS	8	505108	1358	Zero or Must Equal Amount of Loss Reported on Line 17, Col #3
0685	ADDN-Other	L19	NS	8	505112	1370	Positive or 0; Must Be > Zero If BOX A Coded
0690	ADDN-TOTAL	L20	NS	8	505113	1373	Positive or 0; Must Be Sum of Line 18 and 19
0695	TOTAL INCOME	L21	NS	10	505114	1376	Positive, 0 or Negative; Must Be Sum of Line 17, Col #1 and Line 20
+0700	SUBT-Non Maryland Income	L22	NS	10	505115	1379	Zero or Must Equal Amount of Income Reported on Line 17, Col #3
0705	SUBT-Other	L23	NS	8	505119	1391	Positive or 0; Must Be > Zero If BOX A Coded
0710	SUBT-TOTAL	L24	NS	10	505120	1394	Positive, Negative or 0; Must Be Sum Of Line 22 and Line 23
0715	TOTAL MARYLAND AGI	L25	NS	10	505121	1397	Line 25 Must Equal LINE 21 Minus LINE 24 (Positive or Negative)
0720	DED-STANDARD	L26a	NS	8	505123	1403	If Method = Standard, Must Equal Standard Ded Amount From Worksheet
0725	DED-Total Federal Sch A	L26b	NS	8	505124	1406	If Method = Itemized, Must Equal Total Amount From Federal Schedule A
0730	DED-State/Loc Tax Sch A	L26c	NS	8	505125	1409	If Method = Itemized, Must Equal Amount From Line 5, Federal Schedule A
0735	DED-Net Maryland Amount	L26d	NS	8	505126	1412	If Method = Itemized, Must Equal Line 26b Minus Line 26c
0740	Deduction Amount	L26	NS	8	505128	1418	Positive or 0; Must Equal Line 26a or Line 26d Multiplied by Line 26e
0745	Net Income	L27	NS	10	505129	1421	Must Equal Line 25 Minus Line 26 (Positive or Negative)
0750	Exemption Amount	L28	NS	6	505130	1424	Must = Total Exemptions Amount E;
0755	Maryland Exemption Allowance	L30	NS	6	505132	1430	Positive or 0; Multiply Line 28 By Line 29 And Round To Nearest Dollar
0760	Taxable Net Income	L31	NS	10	505133	1433	Must Equal Line 27 Minus Line 30 (Positive; If Negative, Change To 0)
+0765	MARYLAND TAX	L32a	NS	8	505134	1436	Must Equal MD TAX From Tables For Amount On Line 31 or As Computed
*0770	Special Nonresident Tax	L32b	NS	8		1439	Pos or 0; Must Equal Line 31 Multiplied by .0125
*0775	Total Maryland Tax	L32c	NS	8		1442	Pos or 0; Must Equal Total Of Line 32a and Line 32b
+0780	Earned Income Credit	L33	NS	8	505135	1445	Pos or 0; See Instruction 20 of Maryland Nonresident Tax Booklet For 2004
+0785	Poverty Level Credit	L34	NS	8	505136	1448	Pos or 0; See Instruction 20 of Maryland Nonresident Tax Booklet For 2004
+0790	Non-refundable Tax Credits	L35	NS	8	505137	1451	Pos or 0; Must Equal Total Credits From Form 502-CR, Part H, Line 9
+0795	Business Tax Credits	L36	NS	8	505138	1454	Pos or 0; Must Equal Total Credits From Form 500-CR, Part R, Line 25
+0800	TOTAL CREDITS	L37	NS	8	505139	1457	Positive, Must Equal Sum of Line 33 Through Line 36
+0805	MARYLAND TAX After Credits	L38	NS	8	505140	1460	Must Equal Line 32 Minus Line 37 (Positive; If Negative, Change To 0)
+0810	Ches Bay Fund Amount	L39	NS	8	505141	1463	Positive or 0; See Instruction 21 of Maryland Nonresident Tax Booklet For 2004
+0815	Fair Campaign Fund Amt	L40	NS	8	505142	1466	Positive or 0; See Instruction 21 of Maryland Nonresident Tax Booklet For 2004
*0820	Contribution to MD Cancer Fund	L41	NS	8		1469	Positive or 0; See Instruction 21 of Maryland Nonresident Tax Booklet For 2004
+0825	Maryland Tax & Contributions	L42	NS	8	505143	1472	Must Equal Line 38 + Line 39 + Line 40 + Line 41 (positive or Zero)
+0830	Maryland Tax Withheld	L43	NS	8	505144	1475	Must = TOTAL Maryland Tax W/H From All W2s, W2Gs, and 1099Rs
+0835	Maryland Estimated Taxes Paid	L44	NS	8	505145	1478	Positive or Zero; Only Claim Estimated Tax Amounts Paid For Tax Year 2004
+0840	Refundable EIC	L45	NS	8	505146	1481	Pos or 0; See Instr 20 of Md Nonresident Tax Booklet; Line 33 IS REQUIRED
+0845	Nonres Tax Paid By S Corps, Etc	L46	NS	8	505147	1484	Pos or 0; Must Equal Amt Certified By The Entity & Retain in Your Records

+0850	Refundable Personal Tax Credits	L47	NS	8	505148	1487	Must Equal Total Credits From Form 502-CR, Part J, Line 4
+0855	Total Payments/Credits	L48	NS	8	505149	1490	Positive, Must equal Sum of Line 43 Through Line 46
+0860	Balance Due	L49	NS	8	505150	1493	Pos, Line 42 Minus Line 48; If Neg, Enter) & Put Amt on Line 50 as Positive
+0865	Overpayment	L50	NS	8	505151	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	L51	NS	8	505152	1499	Zero or Amount of Overpayment To Be Credited To Next Year Est Taxes
+0875	Amount to be Refunded	L52	NS	8	505153	1502	Positive, Must Equal Line 50 Minus Line 51 Minus Line 53 Total interest?
+0880	Interest From 502UP	L53	NS	8	505154	1505	Pos or 0; If > 0, Must = Line 18 On Form 502UP Required To Be Submitted
+0885	Interest For Late Filing	L53	NS	8	505155	1508	Positive or Zero
+0890	Total Interest	L53	NS	8	505156	1511	Positive or Zero; Must Equal 502UP Interest Plus Late Filing Interest
+0895	Total Amount Due	L54	NS	8	505157	1514	Positive or Zero; Must Equal Balance Due Plus Total Interest
+0900	Requested Payment Date		N	8	505162	1529	YYYYMMDD FOR DIRECT DEBIT ONLY OF TOTAL AMOUNT DUE (Line 53)
+0905	Date Prepared		N	8	505168	1547	DATE PREPARED REQUIRED FOR ALL (YYYYMMDD);
+0910	Code Number 1		N	3	505169	1550	Must=0,300,301,302,321, or 912; If 301, 502UP Must Be Submitted
*0915	Code Number 2		N	3		1553	Must=0,300,301,302,321, or 912; If 301, 502UP Must Be Submitted
*0920	Code Number 3		N	3		1556	Must=0,300,301,302,321, or 912; If 301, 502UP Must Be Submitted
+0925	Injured Spouse Indicator		N	3	505183	1559	MUST = 200 if Ref Rtn Claiming Inj Spouse Status & Submit Form 502INJ
	Record Terminus		AN	1			Value "#"

NOTES:

! FOR ALL ONLINE RETURNS, ENTER FEDERAL PIN OR 'KEEP101'; SEE CHAPTER 2 OF EFILE HANDBOOK 'NONELECTRONIC PORTION OF TRANSMISSION'

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

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

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

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

WHEN DETERMINING THE MARYLAND INCOME FACTOR, CARRY THE AMOUNT TO FOUR DECIMAL PLACES, ROUNDED.

EXAMPLE: .778265 = .7783

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

FIELDS #0910, #0915, #0920 CODES: '300' - FARMER/FISHERMAN, '301' - INCOME WAS NOT RECEIVED EVENLY THROUGHOUT THE YEAR,
'302' - IF 90% OF TAXABLE INCOME IS TAXABLE BY ANOTHER STATE AND THE UNDERPAYMENT IS NOT GREATER THAN THE LOCAL TAX,
321' - TAXPAYER AND/OR SPOUSE IS DECEASED, '912' - TAXPAYER AND/OR SPOUSE WAS/WERE IN COMBAT ZONE.

MARYLAND ELECTRONIC RECORD LAYOUT FOR 2004 FORM 502-CR

September 2004

+ - Revised Field

Field	Identification	Field Type/Pos/Lent	Old Error Code	New Error Code	Validation Description
	Byte Count	N 1 4			Value "0813" 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	502C01	2000	Must be the same as shown on MD form 502 or 505
30	Primary Middle Initial	A 58 1	502C02	2003	Must be the same as shown on MD form 502 or 505
40	Primary Last Name	AN 59 20	502C03	2006	Must be the same as shown on MD form 502 or 505
50	Primary Soc Sec Nbr	N 79 9	502C04	2009	Must be the same as shown on MD form 502 or 505
60	Sec 1st Name or Initial & Middle Name	AN 88 15	502C05	2012	Must be the same as shown on MD form 502 or 505
70	Secondary Middle Initial	A 103 1	502C06	2015	Must be the same as shown on MD form 502 or 505
80	Secondary Last Name	AN 104 20	502C07	2018	Must be the same as shown on MD form 502 or 505
90	Secondary Soc Sec Nbr	N 124 9	502C08	2021	Must be the same as shown on MD form 502 or 505
100	PART A - Taxable Net Income	NS 133 10	502C09	2024	Positive or 0; May Be Taxable Net Income From Line 22, Form 502
110	Taxable Net Inc in Other State	NS 143 10	502C10	2027	Positive or 0; Include Only Net Income Taxable in MD & Other State
120	Revised Taxable Net Income	NS 153 10	502C11	2030	Positive or 0; Line 1 Minus Line 2
130	Maryland Tax From Line 24	NS 163 10	502C12	2033	Positive or 0; Maryland Tax Amount From Line 24, Form 502
140	Tax on Amount on Line 3	NS 173 8	502C13	2036	Positive or 0; Maryland Tax as Computed on Line 3
150	Tentative Tax Credit	NS 181 8	502C14	2039	Positive or 0; Line 4 Minus Line 5
160	Tax Shown on Other State Rtn	NS 189 8	502C15	2042	Positive or 0; Total Tax Shown on Other State Return
170	Name of Other State	A 197 2	502C16	2045	Blank or Must Be Present To Allow Credit; Use Stndrd State Abbreviations
180	Credit For Tax Pd To Other State	NS 199 8	502C17	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	502C18	2051	Positive or 0; Federal AGI From Line 1, Form 502
200	Federal Dependent Care Credit	NS 217 8	502C19	2054	Positive or 0; Federal Dependent Care Credit From Form 2441
210	Md Decimal Amount	AN 225 5	502C20	2057	Pos or 0; Enter MD Decimal Amt Frm 502CR Instructions; (.) + 4 Positions
220	Md Dep Care Credit Amount	NS 230 8	502C21	2060	Positive or 0; Line 2 Multiplied By Line 3 Rounded To Nearest Dollar
230	PART C - Amt of Tuition Paid	NS 238 8	502C22	2063	Positive or 0; Tuition Amount Paid By Taxpayer
240	Amt of Tuition Reimbursement	NS 246 8	502C23	2066	Positive or 0; Amount of Tuition Reimbursement, If Any For Taxpayer
250	Net Amount of Tuition Paid	NS 254 8	502C24	2069	Positive or 0; Line 1A Minus Line 2A
260	Maximum Credit Allowed	NS 262 8	502C25	2072	Value 1500
270	Net Teacher Incentive Credit	NS 270 8	502C26	2075	Positive or 0; Enter The Amount on Line 3A or Line 4A, Whichever is Less
280	Amount of Tuition Paid	NS 278 8	502C27	2078	Positive or 0; Tuition Amount Paid By Spouse
290	Amt of Tuition Reimbursement	NS 286 8	502C28	2081	Positive or 0; Amount of Tuition Reimbursement, If Any For Spouse
300	Net Amount of Tuition Paid	NS 294 8	502C29	2084	Positive or 0; Line 1B Minus Line 2B
310	Maximum Credit Allowed	NS 302 8	502C30	2087	Value 1500
320	Net Teacher Incentive Credit	NS 310 8	502C31	2090	Positive or 0; Enter The Amount on Line 3B or Line 4B, Whichever is Less
330	Total Amount of Tuition Credit	NS 318 8	502C32	2093	Positive or 0; Must Equal Line 5A Plus Line 5B
340	PART D - Cr for Aqua Oyster Floats	NS 326 8	502C33	2096	Positive or 0; Amt Paid After 7/1/02 For Oyster Floats Not to Exceed \$500
350	PART E - Name/Age of Insured #1	AN 334 35	502C34	2099	Must Be Present For Credit To Be Allowed
360	SSN of Insured #1	N 369 9	502C35	2102	Must Be Present For Credit To Be Allowed

MARYLAND ELECTRONIC RECORD LAYOUT FOR 2004 FORM 502-CR (con't)

Field	Identification	Field Type/Pos/Lengt	Error Code	New Code	Validation Description
-------	----------------	----------------------	------------	----------	------------------------

370	Relationship to Taxpayer	A	378	15	502C36	2105	Must Be Present For Credit To Be Allowed
380	Amt of Premium Paid For #1	NS	393	6	502C37	2108	Positive or 0;
390	Credit Amount For Insured #1	NS	399	8	502C38	2111	Positive or 0; maximum amount \$500
400	Name/Age of Insured #2	AN	407	35	502C39	2114	Must Be Present For Credit To Be Allowed
410	SSN of Insured #2	N	442	9	502C40	2117	Must Be Present For Credit To Be Allowed
420	Relationship to Taxpayer	A	451	15	502C41	2120	Must Be Present For Credit To Be Allowed
430	Amt of Premium Paid For #2	NS	466	6	502C42	2123	Positive or 0;
440	Credit Amount For Insured #2	NS	472	8	502C43	2126	Positive or 0; Amount Cannot Be Greater Than \$500
441	Name/Age of Insured #3	AN	480	35	502C71	2129	Must Be Present For Credit To Be Allowed
442	SSN of Insured #3	N	515	9	502C72	2132	Must Be Present For Credit To Be Allowed
443	Relationship to Taxpayer	A	524	15	502C73	2135	Must Be Present For Credit To Be Allowed
444	Amt of Premium Paid For #3	NS	539	6	502C74	2138	Positive or 0;
445	Credit Amount For Insured #3	NS	545	8	502C75	2141	Positive or 0; Amount Cannot Be Greater Than \$500
446	Name/Age of Insured #4	AN	553	35	502C76	2144	Must Be Present For Credit To Be Allowed
447	SSN of Insured #4	N	588	9	502C77	2147	Must Be Present For Credit To Be Allowed
448	Relationship to Taxpayer	A	597	15	502C78	2150	Must Be Present For Credit To Be Allowed
449	Amt of Premium Paid For #4	NS	612	6	502C79	2153	Positive or 0;
450	Credit Amount For Insured #4	NS	618	8	502C80	2156	Positive or 0; Amount Cannot Be Greater Than \$500
455	Total Long-Term Care Credit	NS	626	8	502C44	2159	Positive or 0; Total Credit For Insured #1, #2, #3 and #4
460	Question #1	A	634	1	502C45	2162	Blank or N = No, Y = Yes; If Yes, No Credit Is Allowed For That Individual
470	Question #2	A	635	1	502C46	2165	Blank or N = No, Y = Yes; If Yes, No Credit Is Allowed For That Individual
480	Question #3	A	636	1	502C47	2168	Blank or N = No, Y = Yes; If Yes, No Credit Is Allowed For That Individual
490	PART F - CY Donation Amt + C/O	NS	637	8	502C48	2171	Positive or 0; Current Year Donation Amount + Any Prior Year Carryover
500	Amount of Easement Payment	NS	645	8	502C49	2174	Positive or 0; Payment, if any, Received for the Easement
510	Loss of Fair Market Value	NS	653	8	502C50	2177	Positive or 0; Line 1 Minus Line 2
+520	Maryland Tax, Limited to \$10,000	NS	661	8	502C51	2180	Positive or 0; Maryland Tax, Limited to \$10,000 (\$5,000 per owner)
530	Lesser of Line 3 or Line 4	NS	669	8	502C52	2183	Positive or 0; Amount From Line 3 or Line 4, Whichever is Less
540	Excess Credit Carryover	NS	677	8	502C53	2186	Positive or 0; Line 3 Minus Line 4, If Less Than 0, Enter 0
550	PART G - 15% of Photovolt Prop	NS	685	8	502C54	2189	Positive or 0; Enter 15% of Photovoltaic Property Not to Exceed \$2,000
560	15% of Solar Water Heating Prop	NS	693	8	502C55	2192	Positive or 0; Enter 15% of Solar Water Htg Prop Not to Exceed \$1,000
570	Total Photo/Solar Htg Prop Credits	NS	701	8	502C56	2195	Positive or 0; Total Photo/Solar Htg Prop Credits - Add Line 1 and Line 2
580	PART H - Amt From Part A, Ln 8	NS	709	8	502C57	2198	Positive or 0; Credit For Taxes Paid Another State, Part A, Line 8
590	Amount From Part B, Line 4	NS	717	8	502C58	2201	Positive or 0; Child & Dependent Care Credit, Part B, Line 4
600	Amount From Part C, Line 6	NS	725	8	502C59	2204	Positive or 0; Quality Teacher Incentive Credit, Part C, Line 6
610	Amount From Part D, Line 1	NS	733	8	502C60	2207	Positive or 0; Aquaculture Oyster Floats Credit, Part D, Line 1
620	Amount From Part E, Line 5	NS	741	8	502C61	2210	Positive or 0; Long-Term Care Insurance Credit, Part E, Line 5
630	Amount From Part F, Line 5	NS	749	8	502C62	2213	Positive or 0; Preservation & Conservation Credits, Part F, Line 6
640	Amount From Part G, Line 3	NS	757	8	502C63	2216	Positive or 0; Clean Energy Incentive Credits, Part G, Line 3
650	Amount From Form 502H	NS	765	8	502C64	2219	Positive or 0; Non-Refundable Amount From Part 2, Line 4 of Form 502H
660	Total Amount of Credits	NS	773	8	502C65	2222	Positive or 0; Total of Lines 1, 2, 3, 4, 5, 6, 7 and 8
670	PART J - Stabilization Credit Amt	NS	781	8	502C66	2225	Positive or 0; Neighborhood Stabilization Credit Amount as Certified
680	Heritage Rehab Tax Credit Amt	NS	789	8	502C67	2228	Positive or 0; Heritage Area Rehabilitation Tax Credit Amount AS Certified
690	Claim of Right Amount	NS	797	8	502C68	2231	Positive or 0; Amount of Repaid Prior Yr Income Greater Than \$3,000
700	Total Amount of Credits	NS	805	8	502C69	2234	Positive or 0; Total of Line 1, Line 2 and Line 3

MARYLAND ELECTRONIC RECORD LAYOUT FOR 2004 FORM 502-CR (con't)

Field	Identification	Type/Pos/Lengt	Field	Error	New	Validation Description
	Record Terminus	AN	813	1	502C70	Value "\$"

NOTES:

- * IF REQUESTING CREDIT FOR TAXES PAID TO MORE THAN ONE OTHER STATE, USE ADDITIONAL FORMS 502CR. HOWEVER, THE SUMMARY SECTION (PART F) 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.

MARYLAND ELECTRONIC RECORD LAYOUT FOR 2004 FORM 502-UP

38289

Field Id	Identification	Field Type/Pos/Lnt	Old Code	New 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	502P01	2500	Must be the same as shown on MD form 502 or 505
25	Primary Middle Initial	A 58 1	502P47	2503	Must be the same as shown on MD form 502 or 505
30	Primary Last Name	AN 59 20	502P02	2506	Must be the same as shown on MD form 502 or 505
40	Primary Soc Sec Nbr	N 79 9	502P03	2509	Required, 9 nmerics > 000000000 and less 999999999
50	Secondary First Name	AN 88 15	502P04	2512	Must be the same as shown on MD form 502 or 505
55	Secondary Middle Initial	A 103 1	502P48	2515	Must be the same as shown on MD form 502 or 505
60	Secondary Last Name	AN 104 20	502P05	2518	Must be the same as shown on MD form 502 or 505
70	Secondary Soc Sec Nbr	N 124 9	502P06	2521	Zeroes or 9 numerics > 000000000 and < 999999999
80	Total Maryland Income	L 1 NS 133 10	502P07	2524	Must Equal Maryland Adjusted Gross Income
90	Total Maryland & Local Tax	L 2 NS 143 10	502P08	2527	Must Equal Total Maryland And Local Income Tax
100	Refundable Earned Inc Credit	L 3 NS 153 8	502P09	2530	Positive or 0
110	Refundable Personal Tax Credits	L 4 NS 161 8	502P10	2533	Positive or 0
120	Total Tax on Tax Pref Items	L 5 NS 169 8	502P11	2536	Positive or 0
130	Total of Lines 3, 4, & 5	L 6 NS 177 8	502P12	2539	Must Equal Total of Lines 3, 4 and 5
140	Balance	L 7 NS 185 10	502P13	2542	Must Equal Line 2 Minus Line 6
150	Multiply line 7 by 90%	L 8 NS 195 10	502P14	2545	Must Equal (Line 7 X .90) Rounded To Nearest Dollar
+160	2003 Tax	L9a NS 205 10	502P15	2548	Must Equal Prior Year Tax Less O/S and Business Credits
*165	Multiply Line 9a by 110%	L9b NS 215 10		2551	Must Equal Line 9a multiplied by 1.1 Rounded To Nearest Dollar
+170	Minimum Tax Credits Required	L10 NS 225 10	502P16	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	502P17	2557	Total Md Income Divided Into Earnings For Period #1
190	Percent of Total Income #1	L12 AN 245 5	502P18	2560	Must = Line 11 For Per #1 Divided By Line 1; 1.000 OR (.) + 4 POSITIONS
200	Payments Required #1	L13 NS 250 8	502P19	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	502P20	2566	Estimated Tax Paid & Md Withholding For Period #1
220	Underpayment in Period #1	L15 NS 266 8	502P21	2569	Must Equal Line 13 Less Line 14 For Period #1
230	Interest Factor For Period #1	L16 AN 274 5	502P22	2572	Value ".0217", Interest Factor For Period #1
240	Interest Amount For Period #1	L17 NS 279 8	502P23	2575	Must Equal Line 16 Times Line 15 For Period #1
250	Md Income For Period #2	L11 NS 287 10	502P24	2578	Total Md Income Divided Into Earnings For Period #2
260	Percent of Total Income #2	L12 AN 297 5	502P25	2581	Must = Line 11 For Per #2 Divided By Line 1; 1.000 OR (.) + 4 POSITIONS
270	Payments Required #2	L13 NS 302 8	502P26	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	502P27	2587	Estimated Tax Paid & Md Withholding For Period #2
290	Underpayment in Period #2	L15 NS 318 8	502P28	2590	Must Equal Line 13 Less Line 14 For Period #2
+300	Interest Factor For Period #2	L16 AN 326 5	502P29	2593	Value ".0325", Interest Factor For Period #2
310	Interest Amount For Period #2	L17 NS 331 8	502P30	2596	Must Equal Line 16 Times Line 15 For Period #2
320	Md Income For Period #3	L11 NS 339 10	502P31	2599	Total Md Income Divided Into Earnings For Period #3
330	Percent of Total Income #3	L12 AN 349 5	502P32	2602	Must = Line 11 For Per #3 Divided By Line 1; 1.000 OR (.) + 4 POSITIONS
340	Payments Required #3	L13 NS 354 8	502P33	2605	Must Equal Line 10 Times The Percent on Line 12 For Period #3

Field	Identification		Field		Old	New	Validation Description	
			Type/Pos/Lengt		Code	Code		
350	Est Tax Paid & Tax W/H #3	L14	NS	362	8	502P34	2608	Estimated Tax Paid & Md Withholding For Period #3
360	Underpayment in Period #3	L15	NS	370	8	502P35	2611	Must Equal Line 13 Less Line 14 For Period #3
+370	Interest Factor For Period #3	L16	AN	378	5	502P36	2614	Value ".0433", Interest Factor For Period #3
380	Interest Amount For Period #3	L17	NS	383	8	502P37	2617	Must Equal Line 16 Times Line 15 For Period #3
390	Md Income For Period #4	L11	NS	391	10	502P38	2620	Total Md Income Divided Into Earnings For Period #4
400	Percent of Total Income #4	L12	AN	401	5	502P39	2623	Must = Line 11 For Per #4 Divided By Line 1; 1.000 OR (.) + 4 POSITIONS
410	Payments Required #4	L13	NS	406	8	502P40	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	502P41	2629	Estimated Tax Paid & Md Withholding For Period #4
430	Underpayment in Period #4	L15	NS	422	8	502P42	2632	Must Equal Line 13 Less Line 14 For Period #4
+440	Interest Factor For Period #4	L16	AN	430	5	502P43	2635	Value ".0325", Interest Factor For Period #4
450	Interest Amount For Period #4	L17	NS	435	8	502P44	2638	Must Equal Line 16 Times Line 15 For Period #4
460	Total Interest Due	L18	NS	443	8	502P45	2641	Must Equal Total of Line 17 for All Periods, #1, #2, #3 and #4
	Record Terminus		AN	451	1	502P46	2644	Value "\$"

MARYLAND ELECTRONIC RECORD LAYOUT FOR 2004 FORM 500CR

October 29, 2004

+ - New Field, - Revised Field

Field	Identification	Field Type/Pos/Lnth	Old code	New code	Validation Description
+ Byte Count		N 1 4			Value "1313" 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	50C001	3000	Must Be The Same As Entered on The Related Maryland Tax Form
30	Taxpayer Identification Nbr	N 93 9	50C002	3003	Must Be > 000000000 and < 999999999; SSN or FEIN (NO Hyphen)
40	Tax Year Beginning Date	N 102 8	50C003	3006	YYYYMMDD Must Equal Same Beginning Date As Related Md Tax Form
50	Tax Year Ending Date	N 110 8	50C004	3009	YYYYMMDD Must Equal Same Ending Date As Related Md Tax Form
60	Pass-through Entity Indicator	A 118 1	50C005	3012	Must Equal 'X' if Pass-through Entity; Otherwise BLANK For All Others
70	Pass-through Entity FEIN	N 119 9	50C006	3015	If Pass-through Entity, Must Be FEIN of Md Form 510 (NO Hyphen)
80	PART A - I Nbr of Emp 1st Yr	L 1 N 128 5	50C007	3018	Positive or 0; Nbr of Economically Disadvantaged Emps Eligible 1st Yr
90	Number of Employees 2nd Yr	L 1 N 133 5	50C008	3021	Positive or 0; Nbr of Economically Disadvantaged Emps Eligible 2nd Yr
100	Number of Employees 3rd Yr	L 1 N 138 5	50C009	3024	Positive or 0; Nbr of Economically Disadvantaged Emps Eligible 3rd Yr
110	Credit Amount For First Year	L 2 NS 143 9	50C010	3027	Positive or 0; Credit Limited to \$3,000 Wages Pd For Each 1st Yr Employee
120	Credit Amount For Second Year	L 3 NS 152 9	50C011	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	50C012	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	50C013	3036	Positive or 0; Total Credit (Must Equal Total of Lines 2, 3, and 4)
150	PART A - II Nbr of Employees	L 6 N 179 5	50C014	3039	Positive or 0; Nbr of Other Qualified Employees Eligible Not in Part A-I
160	Credit Amt For Other Employees	L 7 NS 184 9	50C015	3042	Positive or 0; Credit Limited to \$1,000 Wages Pd For Each 1st Yr Employee
170	PART A - III Nbr of Emp 1st Yr	L 8 N 193 5	50C016	3045	Positive or 0; Nbr of Economically Disadvantaged Emps Eligible 1st Yr
180	Number of Employees 2nd Yr	L 8 N 198 5	50C017	3048	Positive or 0; Nbr of Economically Disadvantaged Emps Eligible 2nd Yr
190	Number of Employees 3rd Yr	L 8 N 203 5	50C018	3051	Positive or 0; Nbr of Economically Disadvantaged Emps Eligible 3rd Yr
200	Credit Amount For First Year	L 9 NS 208 9	50C019	3054	Positive or 0; Credit Limited to \$4,500 Wages Pd For Each 1st Yr Employee
210	Credit Amount For Second Year	L 10 NS 217 9	50C020	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	50C021	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	50C022	3063	Positive or 0; Total Credit (Must Equal Total of Lines 9, 10, and 11)
240	PART A - IV Nbr of Employees	L 13 N 244 5	50C023	3066	Positive or 0; Nbr of Other Qualified Employees Eligible Not in Part A-III
250	Credit Amt For Other Employees	L 14 NS 249 9	50C024	3069	Positive or 0; Credit Limited to \$1,500 Wages Pd For Each 1st Yr Employee
260	PART A - Summary of Credits	L 15 NS 258 10	50C025	3072	Positive or 0; Total Credit (Must Equal Total of Lines 5, 7, 12 and 14)
270	PART B - I Nbr of Emp 1st Yr	L 1 N 268 5	50C026	3075	Positive or 0; Nbr of Employment Opportunity Employees Eligible 1st Yr
280	Number of Employees 2nd Yr	L 1 N 273 5	50C027	3078	Positive or 0; Nbr of Employment Opportunity Employees Eligible 2nd Yr
290	Number of Special AFDC	L 1 N 278 5	50C028	3081	Positive or 0; Nbr of Employment Opportunity Employees Eligible 3rd Yr
300	Credit Amount For First Year	L 2 NS 283 9	50C029	3084	Pos or 0; Limited to 30% of \$6,000 of Wages Pd For Each 1st Yr Employee
310	Credit Amount For Second Year	L 3 NS 292 9	50C030	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	50C031	3090	Pos or 0; Limited to 40% of \$10,000 of Wages Pd For Each 3rd Yr Employee
330	Total Credit Amt - PART B - I	L 5 NS 310 9	50C032	3093	Positive or 0; Total Credit (Must Equal Total of Lines 2, 3, and 4)
340	PART B - II Nbr of Emp 1st Yr	L 6 N 319 5	50C033	3096	Positive or 0; Nbr of Child Care/Transportation Exp Emps Eligible 1st Yr
350	Number of Employees 2nd Yr	L 6 N 324 5	50C034	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	50C035	3102	Positive or 0; Limited to \$600 Child Care Exp Pd for Each 1st Yr Employee
370	Credit Amount For Second Year	L 8 NS 338 9	50C036	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	50C037	3108	Positive or 0; Total Credit (Must Equal Total of Lines 7 and 8)

MARYLAND ELECTRONIC RECORD LAYOUT FOR 2004 FORM 500-CR (CON'T)

Field	Identification			Field		Old Code	New Code	Validation Description
				Type/Pos/Lnth				
390	PART B - Summary of Credits	L 10	NS	356	10	50C038	3111	Positive or 0; Total Credits (Must Equal Total of Lines 5, and 9)
*395	PART C - I Nbr of Emp 1st Year	L 1	N	366	5		3114	Positive or 0; Number of Disabled 1st Year Eligible Emp, Hired on/after 7/1/00
*396	Number of Elig Emp 2nd Year	L 1	N	371	5		3117	Positive or 0; Number of Disabled 2nd Year Eligible Emp, Hired on/after 7/1/00
430	Employee Disabl Cr for 1st Year	L 2	NS	376	9	50C042	3123	Pos or 0; Limited to 30% of \$6,000 of Wages Pd For Each 1st Yr Employee
440	Employee Disabl Cr for 2nd Year	L 3	NS	385	9	50C043	3126	Pos or 0; Limited to 20% of \$6,000 of Wages Pd For Each 2nd Yr Employee
450	Total Emp Disability Credit After	L 4	NS	394	9	50C044	3129	Positive or 0; Total Credit (Must Equal Line 2 and Line 3)
*455	PART C-II Nbr Emp Eligible 1 Year	L 5	N	403	5		3132	Positive or 0; Number of 1st Year Emp, Eligible for Child Care/Transp Credit
*456	Number of Eligible Emp. 2nd Year	L 5	N	408	5		3135	Positive or 0; Number of 2nd Year Emp. Eligible for Child Care/Transp Credit
460	Child Care Credit for 1st Year	L 6	NS	413	9	50C045	3138	Pos or 0; Limited to \$600 Child Care Exp Pd for Each Disab 1st Yr Emp
470	Child Care Credit for 2nd Year	L 7	NS	422	9	50C046	3141	Pos or 0; Limited to \$500 Child Care Exp Pd for Each Disab 2nd Yr Emp
480	Total Child Care Expense Credit	L 8	NS	431	9	50C047	3144	Positive or 0; Total Child Care/Transp Credit (Must Equal Total Line 6 & 7)
490	PART C - Summary of Credits	L 9	NS	440	9	50C048	3147	Positive or 0; Total Credits Part C (Must equal total of Line 4 & Line 8)
500	PART D - I Nbr of Pos for Cur Yr	L 1	N	449	5	50C049	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	50C050	3153	Positive or 0; Nbr of Qualified Employees Multiplied by \$1,000
520	Enter 2.5% of Wages Pd ea Pos	L 3	NS	463	9	50C051	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	50C052	3159	Positive or 0; Enter Amount From Line 2 or Line 3, Whichever is Less
540	PART D - II Nbr of Pos for Cur Yr	L 5	N	481	5	50C053	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	50C054	3165	Positive or 0; Nbr of Qualified Employees Multiplied by \$1,500
560	Enter 5% of Wages Pd ea Pos	L 7	NS	495	9	50C055	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	50C056	3171	Positive or 0; Enter Amount From Line 6 or Line 7, Whichever is Less
580	PART D - Total Current Yr Credits	L 9	NS	513	9	50C057	3174	Positive or 0; Total Credits for Current Year - Add Line 4 and Line 8
590	Enter Lesser of L9 or \$1,000,000	L 10	NS	522	9	50C058	3177	Positive or 0; Enter Amount From Line 9 or \$1,000,000, Whichever is Less
600	Total Current Year Credits Avail	L 11	NS	531	9	50C059	3180	Positive or 0; Total Current Year Credits Available - Multiply Line 10 by .50
610	Remaining 50% of Prior Yr Credits	L 12	NS	540	9	50C060	3183	Positive or 0; Enter Remaining 50% Prior Year Credits
620	Total Job Creation Tax Credits	L 13	NS	549	9	50C061	3186	Positive or 0; Total Job Creation Tax Cr for This Yr - Add Lines 11 & 12
630	Part E - Community Investment Tax Credit	L 1	NS	558	9	50C062	3189	Positive or 0; Amount of Contributions to Approved Neigh Part Programs
640	Enter 50% of Line 1	L 2	NS	567	9	50C063	3192	Positive or 0; Multiply Line Line 1, Part E by 0.50
650	Enter Lesser of L2 or \$125,000	L 3	NS	576	9	50C064	3195	Positive or 0; Enter Amount From Line 2 or \$125,000, Whichever is Less
660	PART F - Property Tax Credit	L 1	NS	585	9	50C065	3198	Positive or 0; New-Jobs Property Tax Credit Amount as Certified
670	Enhanced Property Tax Credit	L 2	NS	594	9	50C066	3201	Positive or 0; Enhanced Property Tax Credit Amount as Certified
680	Total Property Tax Credit	L 3	NS	603	9	50C067	3204	Positive or 0; Total Property Tax Credits - Add Line 1 and Line 2
690	PART G - Nbr of Emp 1st Yr	L 1	N	612	5	50C068	3207	Positive or 0; Nbr of Qualified Ex-Felons Employed and Eligible 1st Yr
700	Number of Employees 2nd Yr	L 1	N	617	5	50C069	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	50C070	3213	Pos or 0; Limited to 30% of \$6,000 of Wages Pd For Each 1st Yr Employee
720	Credit Amount For Second Year	L 3	NS	631	9	50C071	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	50C072	3219	Positive or 0; Total Employed Ex-Felons Credits - Add Line 2 and Line 3
740	PART H - Water Quality Credit	L 1	NS	649	9	50C073	3222	Positive or 0; Water Quality Credit as Cert By MDA Not to Exceed \$4,500
750	PART I - 5% of Long Term Care Ins	L 1	NS	658	9	50C074	3225	Positive or 0; Enter 5% of Total Emp Long-Term Care Insurance Costs
760	Number of Eligible Employees	L 2	N	667	5	50C075	3228	Positive or 0; Enter Number Eligible Employees With LTC Insurance
770	Multiply Nbr of Emps by \$100	L 2	NS	672	9	50C076	3231	Positive or 0; Multiply Number of Employees on Line 2 by \$100
780	Enter Lesser of Line 1 or line 2	L 3	NS	681	9	50C077	3234	Positive or 0; Enter Amount From Line 1 or Line 2, Whichever is Less
790	Enter Lesser of Line 3 or \$5,000	L 4	NS	690	9	50C078	3237	Positive or 0; Enter Amount From Line 3 or \$5,000, Whichever is Less
820	PART J - Telecommunications Cr	L 1	NS	699	9	50C081	3240	Positive or 0; Enter 60% of Total Telecommunications Prop Tax Credit

MARYLAND ELECTRONIC RECORD LAYOUT FOR 2004 FORM 500-CR (CON'T)

Field	Identification		Field		Old Code	New Code	Validation Description	
			Type/Pos/Lnth					
830	PART K - Basic R & D credit	L 1	NS	708	9	50C082	3243	Positive or 0; Enter 3% of Total Research & Development Md Expenses
840	10% Growth Credit as Certified	L 2	NS	717	9	50C083	3246	Positive or 0; Enter 10% of R & D Expenses That Exceed The Base Amf
850	Total Research & Dev Credits	L 3	NS	726	9	50C084	3249	Positive or 0; Total R&D Tax Cr Certified by DBED Add Line 1 and Line 2
860	PART L - 60% E & G Utility Tax Credit	L 1	NS	735	9	50C085	3252	Positive or 0; Enter 60% of Total Electric & Gas Utility Property Taxes Pd
870	25% of Wages Pd at Md Headqtrs	L 2	NS	744	9	50C086	3255	Positive or 0; Enter 25% of Wages Pd - Limited to \$2,000,000 or \$500,000
880	Total Electric & Gas Utility Credits	L 3	NS	753	9	50C087	3258	Positive or 0; Total Elec & Gas Utility Prop Taxes Pd (Add Lines 1 and 2)
890	PART M - Commuter Tax Credit	L 1	NS	762	9	50C088	3261	Positive or 0; Enter Amount of Qualified Commuter Benefits Provided
900	Enter 50% of Line 1	L 2	NS	771	9	50C089	3264	Positive or 0; Enter 50% of Line 1
910	Nbr of Emps With Benefits Paid	L 3	N	780	5	50C090	3267	Positive or 0; Enter Number of Employees For Which Benefits Were Paid
920	Nbr of Employee Benefit Months	L 4	N	785	5	50C091	3270	Positive or 0; Enter Nbr of Employee Months in Which Benefits Were Paid
930	Multiply Nbr of Months by \$50	L 4	NS	790	9	50C092	3273	Positive or 0; Multiply Number of Employee Months Paid by \$50
940	Enter Lesser of Line 2 or Line 4	L 5	NS	799	9	50C093	3276	Positive or 0; Enter Amount From Line 2 or Line 4, Whichever is Less
950	PART N - I 15% of Photo/Solar Prop	L 1	NS	808	9	50C094	3279	Positive or 0; Enter 15% of Photovoltaic Property Not to Exceed \$2,000
960	15% of Solar Water Heating Prop	L 2	NS	817	9	50C095	3282	Positive or 0; Enter 15% of Solar Water Htg Prop Not to Exceed \$1,000
970	Total Photo/Solar Htg Prop Credits	L 3	NS	826	9	50C096	3285	Positive or 0; Total Photo/Solar Htg Prop Credits - Add line 1 and line 2
980	PART N - II KW Hrs Not Co-Fired	L 1	N	835	9	50C097	3288	Positive or 0; Enter Total Number of KWH Not Co-fired With Coal
990	Multiply Above Hours by .0085	L 1	NS	844	9	50C098	3291	Positive or 0; Multiply Line 1, Part N - II by .0085 and Rnd to Nearest \$
1000	KW Hrs Co-fired With Coal	L 2	N	853	9	50C099	3294	Positive or 0; Enter Total Number of KWH Co-fired With Coal
1010	Multiply Above Hours by .005	L 2	NS	862	9	50C100	3297	Positive or 0; Multiply Line 2, Part N - II by .005 and Rnd to Nearest \$
1020	Total Alt Electricity Energy Credit	L 3	NS	871	9	50C101	3300	Positive or 0; Total Alternate Electricity Energy Credit - Add lines 1 and 2
1030	PART O - Nbr of MD Tons Purchased	L 1	N	880	5	50C102	3303	Positive or 0; Enter Total Tons of Md Coal Purchased in Current Tax Yr
1040	Multiply Nbr of Md Tons by \$3	L 2	NS	885	9	50C103	3306	Positive or 0; Multiply Line 1, Part O by \$3
1050	PART P - I Total Project Costs	L 1	NS	894	9	50C104	3309	Positive or 0; Enter Total Amt of Qualified Project Costs (Min = \$500,000)
1060	Enter Lesser of L1 or \$5,000,000	L 2	NS	903	9	50C105	3312	Positive or 0; Enter Amount From Line 1 or \$5,000,000, Whichever is Less
1070	Proj Costs Credits From Prior Yrs	L 3	NS	912	9	50C106	3315	Positive or 0; Enter Total Amt of Project Costs Taken in Prior Tax Years
1080	Subtract Line 3 From Line 2	L 4	NS	921	9	50C107	3318	Positive or 0; Subtract Line 3 From Line 2 Part P - I
1090	Md Tax Liability on This Project	L 5	NS	930	9	50C108	3321	Positive or 0; Enter Maryland Tax Liability on Income From This Project
1100	Enter Lesser of Line 4 or Line 5	L 6	NS	939	9	50C109	3324	Positive or 0; Enter Amount From Line 4 or Line 5, Whichever is Less
1110	PART P - I Total Start-up Costs	L 7	NS	948	9	50C110	3327	Positive or 0; Enter Total Amount of Start-up Costs Incurred in TY 2001
1120	Enter Lesser of L7 or \$500,000	L 8	NS	957	9	50C111	3330	Positive or 0; Enter Amount From Line 7 or \$500,000, Whichever is Less
1130	Start-up Costs Credits - Prior Yrs	L 9	NS	966	9	50C112	3333	Positive or 0; Enter Amount of Start-up Costs Taken in Prior Tax Years
1140	Subtract Line 9 From Line 8	L 10	NS	975	9	50C113	3336	Positive or 0; Subtract Line 9 From Line 8 Part P - II
1150	Nbr of Qualified Employees	L 11	N	984	5	50C114	3339	Positive or 0; Enter Number of Qualified Employees
1160	Multiply Nbr of Emps by \$10,000	L 11	NS	989	9	50C115	3342	Positive or 0; Multiply Number of Employees by \$10,000
1170	Enter Lesser of Lines 10 or 11	L 12	NS	998	9	50C116	3345	Positive or 0; Enter Amount From Line 10 or Line 11, Whichever is Less
1180	PART P - Summary Total credit	L 13	NS	1007	9	50C117	3348	Positive or 0; Tot Credit For One Md Economic Dev - Add Lines 6 and 12
1185	PART Q - Green Bldgs Tax Credit	L 1	NS	1016	9	50C151	3351	Positive or 0; Total Green Bldg Credit as Certified by the Md Energy Admin
1190	PART R - Total Credit for PART A	L 1	NS	1025	9	50C118	3354	Positive or 0; Enter Amount From Part A, Line 15
1200	Total Credit for Part B	L 2	NS	1034	9	50C119	3357	Positive or 0; Enter Amount From Part B, Line 10
1210	Total Credit for Part C	L 3	NS	1043	9	50C120	3360	Positive or 0; Enter Amount From Part C, Line 9
1220	Total Credit for Part D	L 4	NS	1052	9	50C121	3363	Positive or 0; Enter Amount From Part D, Line 13
1230	Total Credit for Part E	L 5	NS	1061	9	50C122	3366	Positive or 0; Enter Amount From Part E, Line 3
1240	Total Credit for Part F	L 6	NS	1070	9	50C123	3369	Positive or 0; Enter Amount From Part F, Line 3
1250	Total Credit for Part G	L 7	NS	1079	9	50C124	3372	Positive or 0; Enter Amount From Part G, Line 4

MARYLAND ELECTRONIC RECORD LAYOUT FOR 2004 FORM 500-CR (CON'T)

Field	Identification		Field		Old Code	New Code	Validation Description	
			Type/Pos/Lnth					
1260	Total Credit for Part H	L 8	NS	1088	9	50C125	3375	Positive or 0; Enter Amount From Part H, Line 1
1270	Total Credit for Part I	L 9	NS	1097	9	50C126	3378	Positive or 0; Enter Amount From Part I, Line 4
1280	Total Credit for Part J	L 10	NS	1106	9	50C127	3381	Positive or 0; Enter Amount From Part J, Line 1
1290	Total Credit for Part K	L 11	NS	1115	9	50C128	3384	Positive or 0; Enter Amount From Part K, Line 3
1300	Total Credit for Part L	L 12	NS	1124	9	50C129	3387	Positive or 0; Enter Amount From Part L, Line 3
1310	Total Credit for Part M	L 13	NS	1133	9	50C130	3390	Positive or 0; Enter Amount From Part M, Line 5
1320	Total Credit for Part N - I	L 14	NS	1142	9	50C131	3393	Positive or 0; Enter Amount From Part N - I, Line 3
1330	Total Credit for Part N - II	L 15	NS	1151	9	50C132	3396	Positive or 0; Enter Amount From Part N - II, Line 3
1340	Total Credit for Part O	L 16	NS	1160	9	50C133	3399	Positive or 0; Enter Amount from Part O, Line 2
1350	Total Credit for Part P	L 17	NS	1169	9	50C134	3402	Positive or 0; Enter Amount From Part P, Line 13
1360	Total Credit for Part Q	L 18	NS	1178	9	50C135	3405	Positive or 0; Enter Amount from Part Q, Line 1
1370	Total of Current Year Credits	L 19	NS	1187	9	50C136	3411	Positive or 0; Total of Current Year Credits, Add Line 1 Through Line 18
1380	Carryover of Prior Year Credits	L 20	NS	1196	9	50C137	3414	Positive or 0; Enter Amount of Carryover Credits From Prior Years
1390	Tentative Credit This Year	L 21	NS	1205	9	50C138	3417	Positive or 0; Tentative Credit - Add Amounts on Line 20 and Line 21
1400	Amount of Any Credit Recapture	L 22	NS	1214	9	50C139	3420	Positive or 0; Enter Amt of Any Credit Recap - See Part D & F Instructions
1410	Tentative Credit After Recapture	L 23	NS	1223	9	50C140	3423	Pos, Neg or 0; Tent Cr Aft Recap- Sub L 22 from L21, If neg, enter negative
1420	Net Tax From Md Tax Form	L 24	NS	1232	9	50C141	3426	Positive or 0; Enter Tax Amt From Current Yr Md Tax Rtn, See Instructions
1430	Allowable Credit For Md Taxes	L 25	NS	1241	9	50C142	3429	Pos, Neg or 0; Allowable Cr - Enter Lesser of Line 23 and Line 24 negative
1440	PART S - Credit Carryover Calc	L 1	NS	1250	9	50C143	3432	Positive or 0; Excess Credit Calculation - Enter Amt from Line 24, Part R
1450	Add Lines 10,12,13,14, 16 and 17 of Part R	L 2	NS	1259	9	50C144	3435	Positive or 0; Add Lines 10,12,13,14,16,and 17, Part R
1460	Subtract Line 2 From Line 1	L 3	NS	1268	9	50C145	3438	Positive or 0; Subtract Line 2 From Line 1 Part S - If < 0, Enter 0
1470	Subtract Line 2 from Line 23 of Part R	L 4	NS	1277	9	50C146	3441	Positive or 0; Subtract Line 2 From Line 23 Part R - If < 0, Enter 0
1480	Tentative Credit Carryover Amt	L 5	NS	1286	9	50C147	3444	Positive or 0; Tentative Excess Carryover - Subtract Line 3 from Line 4
1490	Amt of Line 5 that expired during this tax year	L 6	NS	1295	9	50C148	3447	Positive or 0; Enter Amt Included in Line 5 that Expired during this tax year
1500	Credit Carryover for Next Year	L 7	NS	1304	9	50C149	3450	Positive or 0; Subtract Line 6 from Line 5 Part S, if < 0, enter 0
	Record Terminus		AN	1313	1	50C150		Value "\$"

MARYLAND ELECTRONIC RECORD LAYOUT FOR 2004 FORM 502-INJ

August 2004

Fld	Identification	Field			Old Code	New Code	Validation Description
		Type/Pos/Lnth					
	Byte Count	N	1	4			Value "1410" for Fixed; "nnnn" for Variable
	MD Form Start Sentinel	AN	5	4			Value "!!!!"
	MD Form Record ID	AN	9	34			Value "FRMbbb5021JbPG01b(9n)b(7n)" (9n) = Primary SSN; (7n) = Form Occurrence Number (0000001)
20	Prim 1st Name or Intial & Middle Name	AN	43	15	52J001	4000	Must be the same as shown on MD form 502 or 505
30	Primary Middle Initial	A	58	1	52J002	4003	Must be the same as shown on MD form 502 or 505
40	Primary Last Name	AN	59	20	52J003	4006	Must be the same as shown on MD form 502 or 505
50	Primary Soc Sec Nbr	N	79	9	52J004	4009	Must be the same as shown on MD form 502 or 505
60	Primary Injured Spouse	A	88	1	52J005	4012	Must Be Y = Yes or N = No; CANNOT BE BLANK
70	Sec 1st Name or Intial & Middle Name	AN	89	15	52J006	4015	Must be the same as shown on MD form 502 or 505
80	Secondary Middle Initial	A	104	1	52J007	4018	Must be the same as shown on MD form 502 or 505
90	Secondary Last Name	AN	105	20	52J008	4021	Must be the same as shown on MD form 502 or 505
100	Secondary Soc Sec Nbr	N	125	9	52J009	4024	Must be the same as shown on MD form 502 or 505
110	Secondary Injured Spouse	A	134	1	52J010	4027	Must Be Y = Yes or N = No; CANNOT BE BLANK
120	Street Address	AN	135	30	52J011	4030	Must be the same as shown on MD form 502 or 505
130	Address Alternate	AN	165	30	52J012	4033	Must be the same as shown on MD form 502 or 505
140	City/Town	A	195	22	52J013	4036	Must be the same as shown on MD form 502 or 505
150	State	A	217	2	52J014	4039	Must be the same as shown on MD form 502 or 505
160	Zipcode 5	N	219	5	52J015	4042	Must be the same as shown on MD form 502 or 505
170	Zipcode 4	N	224	4	52J016	4045	Must be the same as shown on MD form 502 or 505
180	Daytime Phone Nbr	N	228	10	52J017	4048	Not Required; Use 10 Numerics Only
190	A- Wages, Salaries & Tips (Joint) L 1	NS	238	10	52J018	4051	Must Equal Total Wages, etc From Federal Return
200	Wages, Sal & Tips (Inj'd Spouse) L 1	NS	248	10	52J019	4054	Positive or 0; Must Equal Total Federal Wages for the Injured Spouse
210	Wages, Sal & Tips (Other Spouse) L 1	NS	258	10	52J020	4057	Positive or 0; Must Equal Total Federal Wages for the Other Spouse
220	Other Income Type #1 L 2a	A	268	20	52J021	4060	Blank or Description of Income Type #1
230	Income Type #1 Joint Amount L 2a	NS	288	8	52J022	4063	Positive or 0; Must Equal Total of Type #1 Income From Federal Return
240	Income Type #1 Injured Sp Amt L 2a	NS	296	8	52J023	4066	Positive or 0; Must Equal Type #1 Income for the Injured Spouse
250	Income Type #1 Other Sp Amt L 2a	NS	304	8	52J024	4069	Positive or 0; Must Equal Type #1 Income for the Other Spouse
260	Other Income Type #2 L 2b	A	312	20	52J025	4072	Blank or Description of Income Type #2
270	Income Type #2 Joint Amount L 2b	NS	332	8	52J026	4075	Positive or 0; Must Equal Total of Type #2 Income From Federal Return
280	Income Type #2 Injured Sp Amt L 2b	NS	340	8	52J027	4078	Positive or 0; Must Equal Type #2 Income for the Injured Spouse
290	Income Type #2 Other Sp Amt L 2b	NS	348	8	52J028	4081	Positive or 0; Must Equal Type #2 Income for the Other Spouse
300	Other Income Type #3 L 2c	A	356	20	52J029	4084	Blank or Description of Income Type #3
310	Income Type #3 Joint Amount L 2c	NS	376	8	52J030	4087	Positive or 0; Must Equal Total of Type #3 Income From Federal Return
320	Income Type #3 Injured Sp Amt L 2c	NS	384	8	52J031	4090	Positive or 0; Must Equal Type #3 Income for the Injured Spouse
330	Income Type #3 Other Sp Amt L 2c	NS	392	8	52J032	4093	Positive or 0; Must Equal Type #3 Income for the Other Spouse
340	Other Income Type #4 L 2d	A	400	20	52J033	4096	Blank or Description of Income Type #4
350	Income Type #4 Joint Amount L 2d	NS	420	8	52J034	4099	Positive or 0; Must Equal Total of Type #4 Income From Federal Return
360	Income Type #4 Injured Sp Amt L 2d	NS	428	8	52J035	4102	Positive or 0; Must Equal Type #4 Income for the Injured Spouse

MARYLAND ELECTRONIC RECORD LAYOUT FOR 2004 FORM 502-INJ (CON'T)

Fld	Identification	Field			Old Code	New Code	Validation Description
		Type/Pos/Lnth					
370	Income Type #4 Other Sp Amt L 2d	NS	436	8	52J036	4105	Positive or 0; Must Equal Type #4 Income for the Other Spouse

380	Other Income Type #5	L 2e	A	444	20	52J037	4108	Blank or Description of Income Type #5
390	Income Type #5 Joint Amount	L 2e	NS	464	8	52J038	4111	Positive or 0: Must Equal Total of Type #5 Income From Federal Return
400	Income Type #5 Injured Sp Amt	L 2e	NS	472	8	52J039	4114	Positive or 0; Must Equal Type #5 Income for the Injured Spouse
410	Income Type #5 Other Sp Amt	L 2e	NS	480	8	52J040	4117	Positive or 0; Must Equal Type #5 Income for the Other Spouse
420	Other Income Type #6	L 2f	A	488	20	52J041	4120	Blank or Description of Income Type #6
430	Income Type #6 Joint Amount	L 2f	NS	508	8	52J042	4123	Positive or 0: Must Equal Total of Type #6 Income From Federal Return
440	Income Type #6 Injured Sp Amt	L 2f	NS	516	8	52J043	4126	Positive or 0; Must Equal Type #6 Income for the Injured Spouse
450	Income Type #6 Other Sp Amt	L 2f	NS	524	8	52J044	4129	Positive or 0; Must Equal Type #6 Income for the Other Spouse
460	Other Income Type #7	L 2g	A	532	20	52J045	4132	Blank or Description of Income Type #7
470	Income Type #7 Joint Amount	L 2g	NS	552	8	52J046	4135	Positive or 0: Must Equal Total of Type #7 Income From Federal Return
480	Income Type #7 Injured Sp Amt	L 2g	NS	560	8	52J047	4138	Positive or 0; Must Equal Type #7 Income for the Injured Spouse
490	Income Type #7 Other Sp Amt	L 2g	NS	568	8	52J048	4141	Positive or 0; Must Equal Type #7 Income for the Other Spouse
500	Other Income Type #8	L 2h	A	576	20	52J049	4144	Blank or Description of Income Type #8
510	Income Type #8 Joint Amount	L 2h	NS	596	8	52J050	4147	Positive or 0: Must Equal Total of Type #8 Income From Federal Return
520	Income Type #8 Injured Sp Amt	L 2h	NS	604	8	52J051	4150	Positive or 0; Must Equal Type #8 Income for the Injured Spouse
530	Income Type #8 Other Sp Amt	L 2h	NS	612	8	52J052	4153	Positive or 0; Must Equal Type #8 Income for the Other Spouse
540	Other Income Type #9	L 2i	A	620	20	52J053	4156	Blank or Description of Income Type #9
550	Income Type #9 Joint Amount	L 2i	NS	640	8	52J054	4159	Positive or 0: Must Equal Total of Type #9 Income From Federal Return
560	Income Type #9 Injured Sp Amt	L 2i	NS	648	8	52J055	4162	Positive or 0; Must Equal Type #9 Income for the Injured Spouse
570	Income Type #9 Other Sp Amt	L 2i	NS	656	8	52J056	4165	Positive or 0; Must Equal Type #9 Income for the Other Spouse
580	Other Income Type #10	L 2j	A	664	20	52J057	4168	Blank or Description of Income Type #10
590	Income Type #10 Joint Amount	L 2j	NS	684	8	52J058	4171	Positive or 0: Must Equal Total of Type #10 Income From Federal Return
600	Income Type #10 Injured Sp Amt	L 2j	NS	692	8	52J059	4174	Positive or 0; Must Equal Type #10 Income for the Injured Spouse
610	Income Type #10 Other Sp Amt	L 2j	NS	700	8	52J060	4177	Positive or 0; Must Equal Type #10 Income for the Other Spouse
620	Other Income Type #11	L 2k	A	708	20	52J061	4180	Blank or Description of Income Type #11
630	Income Type #11 Joint Amount	L 2k	NS	728	8	52J062	4183	Positive or 0: Must Equal Total of Type #11 Income From Federal Return
640	Income Type #11 Injured Sp Amt	L 2k	NS	736	8	52J063	4186	Positive or 0; Must Equal Type #11 Income for the Injured Spouse
650	Income Type #11 Other Sp Amt	L 2k	NS	744	8	52J064	4189	Positive or 0; Must Equal Type #11 Income for the Other Spouse
660	Other Income Type #12	L 2l	A	752	20	52J065	4192	Blank or Description of Income Type #12
670	Income Type #12 Joint Amount	L 2l	NS	772	8	52J066	4195	Positive or 0: Must Equal Total of Type #12 Income From Federal Return
680	Income Type #12 Injured Sp Amt	L 2l	NS	780	8	52J067	4198	Positive or 0; Must Equal Type #12 Income for the Injured Spouse
690	Income Type #12 Other Sp Amt	L 2l	NS	788	8	52J068	4201	Positive or 0; Must Equal Type #12 Income for the Other Spouse
700	Other Income Type #13	L 2m	A	796	20	52J069	4204	Blank or Description of Income Type #13
710	Income Type #13 Joint Amount	L 2m	NS	816	8	52J070	4207	Positive or 0: Must Equal Total of Type #13 Income From Federal Return
720	Income Type #13 Injured Sp Amt	L 2m	NS	824	8	52J071	4210	Positive or 0; Must Equal Type #13 Income for the Injured Spouse
730	Income Type #13 Other Sp Amt	L 2m	NS	832	8	52J072	4213	Positive or 0; Must Equal Type #13 Income for the Other Spouse
740	Adjustments to Income #1	L3a	A	840	20	52J073	4216	Blank or Description of Adjustment Item #1
750	Adj to Income #1 Joint Amount	L3a	NS	860	8	52J074	4219	Positive or 0: Must Equal Total of Adjustment Item #1 From Federal Rtn
760	Adj to Income #1 Injured Sp Amt	L3a	NS	868	8	52J075	4222	Positive or 0; Must Equal Adjustment Item #1 Amt for the Injured Spouse
770	Adj to Income #1 Other Sp Amt	L3a	NS	876	8	52J076	4225	Positive or 0; Must Equal Adjustment Item #1 Amt for the Other Spouse
780	Adjustments to Income #2	L3b	A	884	20	52J077	4228	Blank or Description of Adjustment Item #2
790	Adj to Income #2 Joint Amount	L3b	NS	904	8	52J078	4231	Positive or 0: Must Equal Total of Adjustment Item #2 From Federal Rtn
800	Adj to Income #2 Injured Sp Amt	L3b	NS	912	8	52J079	4234	Positive or 0; Must Equal Adjustment Item #2 Amt for the Injured Spouse

MARYLAND ELECTRONIC RECORD LAYOUT FOR 2004 FORM 502-INJ (CON'T)

Fld	Identification	Field Type/Pos/Lnth	Old Code	New Code	Validation Description
810	Adj to Income #2 Other Sp Amt	L3b	NS 920 8	52J080 4237	Positive or 0; Must Equal Adjustment Item #2 Amt for the Other Spouse
820	Adjustments to Income #3	L3c	A 928 20	52J081 4240	Blank or Description of Adjustment Item #3
830	Adj to Income #3 Joint Amount	L3c	NS 948 8	52J082 4243	Positive or 0: Must Equal Total of Adjustment Item #3 From Federal Rtn
840	Adj to Income #3 Injured Sp Amt	L3c	NS 956 8	52J083 4246	Positive or 0; Must Equal Adjustment Item #3 Amt for the Injured Spouse
850	Adj to Income #3 Other Sp Amt	L3c	NS 964 8	52J084 4249	Positive or 0; Must Equal Adjustment Item #3 Amt for the Other Spouse
860	Adjustments to Income #4	L3d	A 972 20	52J085 4252	Blank or Description of Adjustment Item #4

870	Adj to Income #4 Joint Amount	L3d	NS	992	8	52J086	4255	Positive or 0; Must Equal Total of Adjustment Item #4 From Federal Rtn
880	Adj to Income #4 Injured Sp Amt	L3d	NS	1000	8	52J087	4258	Positive or 0; Must Equal Adjustment Item #4 Amt for the Injured Spouse
890	Adj to Income #4 Other Sp Amt	L3d	NS	1008	8	52J088	4261	Positive or 0; Must Equal Adjustment Item #4 Amt for the Other Spouse
900	Adjustments to Income #5	L3e	A	1016	20	52J089	4264	Blank or Description of Adjustment Item #5
910	Adj to Income #5 Joint Amount	L3e	NS	1036	8	52J090	4267	Positive or 0; Must Equal Total of Adjustment Item #5 From Federal Rtn
920	Adj to Income #5 Injured Sp Amt	L3e	NS	1044	8	52J091	4270	Positive or 0; Must Equal Adjustment Item #5 Amt for the Injured Spouse
930	Adj to Income #5 Other Sp Amt	L3e	NS	1052	8	52J092	4273	Positive or 0; Must Equal Adjustment Item #5 Amt for the Other Spouse
940	Adjustments to Income #6	L3f	A	1060	20	52J093	4276	Blank or Description of Adjustment Item #6
950	Adj to Income #6 Joint Amount	L3f	NS	1080	8	52J094	4279	Positive or 0; Must Equal Total of Adjustment Item #6 From Federal Rtn
960	Adj to Income #6 Injured Sp Amt	L3f	NS	1088	8	52J095	4282	Positive or 0; Must Equal Adjustment Item #6 Amt for the Injured Spouse
970	Adj to Income #6 Other Sp Amt	L3f	NS	1096	8	52J096	4285	Positive or 0; Must Equal Adjustment Item #6 Amt for the Other Spouse
980	Adjustments to Income #7	L3g	A	1104	20	52J097	4288	Blank or Description of Adjustment Item #7
990	Adj to Income #7 Joint Amount	L3g	NS	1124	8	52J098	4291	Positive or 0; Must Equal Total of Adjustment Item #7 From Federal Rtn
1000	Adj to Income #7 Injured Sp Amt	L3g	NS	1132	8	52J099	4294	Positive or 0; Must Equal Adjustment Item #7 Amt for the Injured Spouse
1010	Adj to Income #7 Other Sp Amt	L3g	NS	1140	8	52J100	4297	Positive or 0; Must Equal Adjustment Item #7 Amt for the Other Spouse
1020	Adjustments to Income #8	L3h	A	1148	20	52J101	4300	Blank or Description of Adjustment Item #8
1030	Adj to Income #8 Joint Amount	L3h	NS	1168	8	52J102	4303	Positive or 0; Must Equal Total of Adjustment Item #8 From Federal Rtn
1040	Adj to Income #8 Injured Sp Amt	L3h	NS	1176	8	52J103	4306	Positive or 0; Must Equal Adjustment Item #8 Amt for the Injured Spouse
1050	Adj to Income #8 Other Sp Amt	L3h	NS	1184	8	52J104	4309	Positive or 0; Must Equal Adjustment Item #8 Amt for the Other Spouse
1060	Adjustments to Income #9	L3i	A	1192	20	52J105	4312	Blank or Description of Adjustment Item #9
1070	Adj to Income #9 Joint Amount	L3i	NS	1212	8	52J106	4315	Positive or 0; Must Equal Total of Adjustment Item #9 From Federal Rtn
1080	Adj to Income #9 Injured Sp Amt	L3i	NS	1220	8	52J107	4318	Positive or 0; Must Equal Adjustment Item #9 Amt for the Injured Spouse
1090	Adj to Income #9 Other Sp Amt	L3i	NS	1228	8	52J108	4321	Positive or 0; Must Equal Adjustment Item #9 Amt for the Other Spouse
1100	Federal AGI (Joint)		NS	1236	8	52J109	4324	Pos, Neg or 0; Must Equal Fed Adj Gross Inc From Md Form 502 or 505
1110	Federal AGI (Injured Spouse)		NS	1244	8	52J110	4327	Pos, Neg or 0; Must Equal Federal Adj Gross Inc for the Injured Spouse
1120	Federal AGI (Other Spouse)		NS	1252	8	52J111	4330	Pos, Neg or 0; Must Equal Federal Adj Gross Inc for the Other Spouse
1130	B- MD Additions (Joint)	L1	NS	1260	8	52J112	4333	Positive or 0; Must Equal Maryland Additions From Md Form 502 or 505
1140	MD Additions (Injured Spouse)	L1	NS	1268	8	52J113	4336	Positive or 0; Must Equal Maryland Additions for the Injured Spouse
1150	MD Additions (Other Spouse)	L1	NS	1276	8	52J114	4339	Positive or 0; Must Equal Maryland Additions for the Other Spouse
1160	MD Subtractions (Joint)	L2	NS	1284	8	52J115	4342	Positive or 0; Must Equal Maryland Subtractions From Md Form 502 or 505
1170	MD Subtractions (Injured Spouse)	L2	NS	1292	8	52J116	4345	Positive or 0; Must Equal Maryland Subtractions for the Injured Spouse
1180	MD Subtractions (Other Spouse)	L2	NS	1300	8	52J117	4348	Positive or 0; Must Equal Maryland Subtractions for the Other Spouse
1190	MD Deductions (Joint)	L3	NS	1308	8	52J118	4351	Positive or 0; Must Equal Maryland Deductions From Md Form 502 or 505
1200	MD Exemptions (Joint)	L4	N	1316	2	52J119	4354	Positive or 0; Must Equal Maryland Exemptions From Md Form 502 or 505
1210	MD Exemptions (Injured Spouse)	L4	N	1318	2	52J120	4357	Positive or 0; Must Equal Maryland Exemptions for the Injured Spouse
1220	MD Exemptions (Other Spouse)	L4	N	1320	2	52J121	4360	Positive or 0; Must Equal Maryland Exemptions for the Other Spouse

MARYLAND ELECTRONIC RECORD LAYOUT FOR 2004 FORM 502-INJ (CON'T)

Fld	Identification	Field Type/Pos/Lnth	Old Code	New Code	Validation Description
1230	EIC &/or Pov Lev (Joint)	L5	NS 1322 8	52J122 4363	Positive or 0; Must Equal MD EIC &/or Pov Lev Cr From Md Form 502 or 505
1240	MD Withholding (Joint)	L6	NS 1330 8	52J123 4366	Positive or 0; Must Equal Maryland Withholding From Md Form 502 or 505
1250	MD Withholding (Injured Spouse)	L6	NS 1338 8	52J124 4369	Positive or 0; Must Equal Maryland Withholding for the Injured Spouse
1260	MD Withholding (Other Spouse)	L6	NS 1346 8	52J125 4372	Positive or 0; Must Equal Maryland Withholding for the Other Spouse
1270	Refundable EIC (Joint)	L7	NS 1354 8	52J126 4375	Positive or 0; Must Equal MD Refundable EIC From Md Form 502 or 505
1280	Estimated Taxes (Joint)	L8	NS 1362 8	52J127 4378	Positive or 0; Must Equal MD Estimated Taxes From Md Form 502 or 505
1290	Estimated Taxes (Injured Spouse)	L8	NS 1370 8	52J128 4381	Positive or 0; Must Equal MD Estimated Taxes for the Injured Spouse
1300	Estimated Taxes (Other Spouse)	L8	NS 1378 8	52J129 4384	Positive or 0; Must Equal MD Estimated Taxes for the Other Spouse
1310	Other Credits (Joint)	L9	NS 1386 8	52J130 4387	Positive or 0; Must Equal Other Credits From Md Form 502 or 505
1320	Other Credits (Injured Spouse)	L9	NS 1394 8	52J131 4390	Positive or 0; Must Equal Other Credits for the Injured Spouse
1330	Other Credits (Other Spouse)	L9	NS 1402 8	52J132 4393	Positive or 0; Must Equal Other Credits for the Other Spouse

|Record Terminus

|AN 1410 1 | 52J133 |

|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

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

MARYLAND ELECTRONIC RECORD LAYOUT FOR 2004 FORM 1099-G/MD

August 2004

Field	Identification	Field Type/Pos/Lnt	Error Code	New err 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	109G01	4500	Required
30	Payer Name, Line 2	AN 78 35	109G02	4503	Blank or Present
40	Payer Address	AN 113 35	109G03	4506	Requested But Not Required
50	Payer City	AN 148 22	109G04	4509	Requested But Not Required
60	Payer State	A 170 2	109G05	4512	Must be "MD"
70	Payer Zip Code	N 172 12	109G06	4515	Requested But Not Required
80	Payer ID Number	N 184 9	109G07	4518	Required
90	Recipient's SSN	N 193 9	109G08	4521	Required, primary or secondary SSN from 502
100	Recipient's Name	AN 202 35	109G09	4524	Required
110	Recipient's Address	AN 237 35	109G10	4527	Requested but not required
120	Recipient's City	AN 272 22	109G11	4530	Requested but not required
130	Recipient's State	A 294 2	109G12	4533	Requested but not required
140	Recipient's Zip Code	N 296 12	109G13	4536	Requested but not required
150	Unemployment Comp Paid	NS 308 12	109G14	4539	Required
160	Repayment Amount	NS 320 12	109G15	4542	Positive or 0
170	Federal Tax Withheld	NS 332 12	109G16	4545	Positive or 0
180	State Tax Withheld	NS 344 12	109G17	4548	Positive or 0
190	Record Terminus	A 356 1	109G18	4551	Value "\$"

MARYLAND ELECTRONIC RECORD LAYOUT FOR 2004 FORM ADDENDUM

May 2004

Field	Identification	Field Type/Pos/Lnt	Error Code	New err Code	Validation Description
	Byte Count	N 1 4			Value "1680" 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	ADD003	4750	MD502bb,MD502CR,MD1099G,MD504bb,MD505bb,MD500CR, & MD502IJ,FedbW2b,FedbW2G,Fed1099
50	Addendum Data	AN 50 800			See Note Below For Form Name Sequence And Formatting of Data
60	Addendum Data	AN 850 800			
70	Record Terminus	AN 1650 1	ADD004	4753	Value "\$"

NOTE:

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

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

MARYLAND ELECTRONIC RECORD LAYOUT FOR 2004 FORM W-2 (IRS)

October 26, 2004

* - New Field, + - Revised Field

Field	Identification	Field Type/Pos/Lnt	Old Code	New Code	Validation Description
*	Fed Form Byte Count	N 1 4			Value "951" for fixed; "nnn" for variable
	Fed Form Start Sentinel	AN 5 4			Value "!!!!"
	Fed Form Record ID	AN 9 34	W2001	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
20	W2 Control Number	AN 44 14	W2002	5006	Blank or Present
30	Void Indicator	A 58 1	W2017	5009	Blank Only, Rejected If X
40	Employer ID Number	N 59 9	W2006	5012	MUST BE PRESENT
45	Employer Name Control	AN 68 4	W2057	5015	MUST BE PRESENT; First 4 Significant Characters of Employer Name
50	Employer Name	AN 72 35	W2003	5018	MUST BE PRESENT
55	Employer Name, Line 2	AN 107 35	W2058	5021	Blank or Present
60	Employer Address	AN 142 35	W2004	5024	Requested But Not Required
70	Employer City	AN 177 22	W2005	5027	Requested But Not Required
73	Employer State	A 199 2	W2053	5030	Requested But Not Required
75	Employer Zip Code	N 201 12	W2054	5033	Requested But Not Required
80	Employee SSN	N 213 9	W2009	5036	Must Equal Primary or Secondary SSN on Md Form 502
90	Employee's Name	AN 222 35	W2031	5039	MUST BE PRESENT
100	Employee Address	AN 257 35	W2032	5042	Requested But Not Required
105	Employee Address Continuation	AN 292 35	W2032	5045	Requested But Not Required
110	Employee City	AN 327 22	W2033	5048	Requested But Not Required
113	Employee State	A 349 2	W2055	5051	Requested But Not Required
115	Employee Zip Code	N 351 12	W2056	5054	Requested But Not Required
120	Wages	NS 363 12	W2021	5057	MUST BE PRESENT
130	Federal Withholding	NS 375 12	W2020	5060	Positive or 0
140	Social Security Wages	NS 387 12	W2023	5063	Positive or 0
150	Social Security Tax	NS 399 12	W2022	5066	Positive or 0
160	Medicare Wages and Tips	NS 411 12	W2047	5069	Positive or 0
170	Medicare Tax Withheld	NS 423 12	W2048	5072	Positive or 0
180	Social Security Tips	NS 435 12	W2024	5075	Positive or 0
190	Allocated Tips	NS 447 12	W2018	5078	Positive or 0
200	Advance EIC Payment	NS 459 12	W2019	5081	Positive or 0
210	Dependent Care Benefits	NS 471 12	W2026	5084	Positive or 0
220	Non-qualified Plans	NS 483 12	W2025	5087	Positive or 0
+242	Employers Use Code 1	A 495 6	W2028	5090	Blank or Present
244	Year 1	N 501 2	W2062	5093	Positive or 0
246	Employers Use Amount 1	NS 503 12	W2063	5096	Positive or 0
+252	Employers Use Code 2	A 515 6	W2049	5099	Blank or Present
254	Year 2	N 521 2	W2064	5102	Positive or 0
256	Employers Use Amount 2	NS 523 12	W2065	5105	Positive or 0
+257	Employers Use Code 3	A 535 6	W2050	5108	Blank or Present
258	Year 3	N 541 2	W2066	5111	Positive or 0
259	Employers Use Amount 3	NS 543 12	W2067	5114	Positive or 0

MARYLAND ELECTRONIC RECORD LAYOUT FOR 2004 W-2 (CON'T)

Field	Identification	Field Type/Pos/Lnth	Old Code	New Code	Validation Description
+260	Employers Use Code 4	A 555 6	W2013	5117	Blank or Present
261	Year 4	N 561 2	W2016	5120	Positive or 0
262	Employers Use Amount 4	NS 563 12	W2027	5123	Positive or 0
265	Statutory Employee Ind	A 575 1	W2010	5126	X Or Blank
267	Retirement Plan Ind	A 576 1	W2011	5129	X Or Blank
269	Third-Party Sick Pay Ind	A 577 1	W2012	5132	X Or Blank
270	Other Ded's Benefit Type 1	AN 578 8	W2029	5135	Blank or present
272	Other Ded's Benefit Amt 1	NS 586 12	W2059	5138	Positive or 0
280	Other Ded's Benefit Type 2	AN 598 8	W2051	5141	Blank or Present
282	Other Ded's Benefit Amt 2	NS 606 12	W2060	5144	Positive or 0
290	Other Ded's Benefit Type 3	AN 618 8	W2052	5147	Blank or Present
292	Other Ded's Benefit Amt 3	NS 626 12	W2061	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	W2036	5159	Use Standard State Abbreviations; See Attachment #2 and #7
380	Employer State ID Nbr 1	AN 660 14	W2007	5162	Requested But Not Required
390	State Wages/Tips 1	NS 674 12	W2035	5165	Positive or 0
400	State Income Tax W/H 1	NS 686 12	W2034	5168	Must Be Less Than Fed Wages
405	Local Wages/Tips 1	NS 698 12	W2038	5171	Positive or 0
407	Local Income Tax 1	NS 710 12	W2037	5174	Positive or 0
410	Name of Locality 1	AN 722 9	W2039	5177	Blank or Present
440	State Name 2	A 731 2	W2042	5180	Use Standard State Abbreviations; See Attachment #2 and #7
450	Employer State ID Nbr 2	AN 733 14	W2008	5183	Positive, Blank or 0
460	State Wages/Tips 2	NS 747 12	W2041	5186	Positive or 0
470	State Income Tax W/H 2	NS 759 12	W2040	5189	Must Be Less Than Fed Wages
475	Local Wages/Tips 2	NS 771 12	W2044	5192	Positive or 0
477	Local Income Tax 2	NS 783 12	W2043	5195	Positive or 0
480	Name of Locality 2	AN 795 9	W2045	5198	Blank or Present
*490	State Name 3	A 804 2		5201	Use Standard State Abbreviations; See Attachment #2 and #7
*500	Employer State ID Nbr 3	AN 806 14		5204	Positive, Blank or 0
*515	State Wages/Tips 3	NS 820 12		5207	Positive or 0
*520	State Income Tax W/H 3	NS 832 12		5210	Must Be Less Than Fed Wages
*525	Local Wages/Tips 3	NS 844 12		5213	Positive or 0
*527	Local Income Tax 3	NS 856 12		5216	Positive or 0
*530	Name of Locality 3	AN 868 9		5219	Blank or Present
*540	State Name 4	A 877 2		5222	Use Standard State Abbreviations; See Attachment #2 and #7
*550	Employer State ID Nbr 4	AN 879 14		5225	Positive, Blank or 0
*560	State Wages/Tips 4	NS 893 12		5228	Positive or 0
*570	State Income Tax W/H 4	NS 905 12		5231	Must Be Less Than Fed Wages
*575	Local Wages/Tips 4	NS 917 12		5234	Positive or 0
*577	Local Income Tax 4	NS 929 12		5237	Blank or Present
*580	Name of Locality 4	AN 941 9		5240	Blank or Present
+590	W-2 Indicator	A 950 1	W2030	5243	Value "S" (Standard) or "N" (Non-standard)
	Fed Form Rec Terminus	AN 951 1	W2046		Value "\$"

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

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

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

MARYLAND ELECTRONIC RECORD LAYOUT FOR 2004 FORM W-2G (IRS)

September 24, 2004

Field	Identification	Field Type/Pos/Lntr	Old Error Code	New error Code	Validation Description
	Fed Form Byte Count	N 1 4			Value "0521" for Fixed; "nnnn" for Variable
	Fed Form Start Sentinel	AN 5 4			Value "!!!!"
	Fed Form Record ID	AN 9 34	W2G001	5250	Value "FRMbbbW-2GbbPG01b(9n)b(7n)" (9n) = Primary SSN; (7n) = Form Occurrence Number
15	Payer Name Control	AN 43 4	W2G029	5253	MUST BE PRESENT; First 4 Significant Characters of Payer Name
20	Payer Name	AN 47 35	W2G002	5256	Required
21	Payer Name, Line 2	AN 82 35	W2G030	5259	Blank or present
22	Payer's Address	AN 117 35	W2G003	5262	Required
23	Payer's City	AN 152 22	W2G005	5265	Required
24	Payer's State	A 174 2	W2G025	5268	Required, use attachment #2 for standard state abbreviations
25	Payer's Zip Code	N 176 12	W2G026	5271	Required
26	Payer ID Number	N 188 9	W2G006	5274	Positive or 0
30	Payer Telephone Number	N 197 10	W2G031	5277	Positive or 0
40	Gross Winnings, etc	NS 207 12	W2G007	5280	Positive or 0
50	Federal Tax Withheld	NS 219 12	W2G008	5283	Positive or 0
80	Type of Wager	AN 231 13	W2G009	5286	Blank or present
90	Date Won	N 244 8	W2G010	5289	Required, "MMDDYY" or "YYYYMMDD" format
100	Transaction	AN 252 13	W2G011	5292	Blank or present
105	Race	AN 265 13	W2G012	5295	Blank or present
120	Winnings - Same Wagers	NS 278 12	W2G013	5298	Positive or 0
130	Cashier	AN 290 13	W2G014	5301	Blank or present
140	Winner's Name	AN 303 35	W2G015	5304	Required
142	Winner's Address	AN 338 35	W2G016	5307	Blank or present
143	Winner's Address Continuation	AN 373 35	W2G016	5310	Blank or present
144	Winner's City	AN 408 22	W2G017	5313	Blank or present
146	Winner's State	A 430 2	W2G027	5316	Blank or present
148	Winner's Zip Code	N 432 12	W2G028	5319	Blank or present
150	Winner's SSN	N 444 9	W2G018	5322	Required, should equal SSN from MD form 502
160	Window	AN 453 13	W2G019	5325	Blank or present
180	First I.D.	AN 466 13	W2G020	5328	Blank or present
190	Second I.D.	AN 479 13	W2G021	5331	Blank or present
200	State Name	A 492 2	W2G032	5334	Required, see attachment #2 for standard state abbreviations
201	Payer's State ID	AN 494 14	W2G022	5337	Requested but not required
210	State Income Tax Wthld	NS 508 12	W2G023	5340	Positive or 0
220	W-2G Indicator	A 520 1	W2G025	5343	Value "S" (Standard) or "N" (Non-standard)
	Fed Form Rec Terminus	AN 521 1	W2G024	5346	Value "\$"

MARYLAND ELECTRONIC RECORD LAYOUT FOR 2004 FORM 1099-R

AUGUST 2004

Field	Identification	Field Type/Pos/Lnth	Old Code	New Code	Validation Description
	Byte Count	N 1 4			Value "0638" for Fixed; "nnnn" for Variable
	MD Form Start Sentinel	AN 5 4			Value "!!!!"
	MD Form Record ID	AN 9 34	109901	5500	Value "FRMbbb1099RbPG01b(9n)b(7n)" (9n) = Primary SSN; (7n) = Form Occurrence Number
10	Corrected Box	A 43 1	109902	5503	"X" or Blank
15	Payer Name Control	AN 44 4	109903	5506	MUST BE PRESENT; First 4 Significant Characters of Payer Name
20	Payer Name	AN 48 35	109904	5509	Required
25	Payer Name, Line 2	AN 83 35	109905	5512	Blank or Present
30	Payer Address	AN 118 35	109906	5515	Requested But Not Required
40	Payer City	AN 153 22	109907	5518	Requested But Not Required
42	Payer State	A 175 2	109908	5521	Requested But Not Required
44	Payer Zip Code	N 177 12	109909	5524	Requested But Not Required
50	Payer ID Number	N 189 9	109910	5527	Requested But Not Required
60	Recipient's SSN	N 198 9	109911	5530	Must Equal Primary or Secondary SSN on MD Form 502
70	Recipient's Name	AN 207 35	109912	5533	Required
80	Recipient's Address	AN 242 35	109913	5536	Requested But Not Required
85	Recipient's Address Continuation	AN 277 35	109913	5536	Requested But Not Required
90	Recipient's City	AN 312 22	109914	5539	Requested But Not Required
92	Recipient's State	A 334 2	109915	5542	Requested But Not Required
94	Recipient's Zip Code	N 336 12	109916	5545	Requested But Not Required
100	Account Number	AN 348 30	109917	5548	Requested But Not Required
110	Gross Distribution	N 378 12	109918	5551	Required
120	Taxable Amount	N 390 12	109919	5554	Required
130	Taxable Amt Not Determined Ind	A 402 1	109920	5557	"X" or Blank
140	Total Distribution Ind	A 403 1	109921	5560	"X" or Blank
150	Taxable Amt For Capital Gain	N 404 12	109922	5563	Positive or 0
160	Withholding	N 416 12	109923	5566	Positive or 0
170	Employee Insurance Contribution	N 428 12	109924	5569	Positive or 0
180	Unrealized Securities Appreciation	N 440 12	109925	5572	Positive or 0
190	Distribution Code	AN 452 2	109926	5575	Blank or Present
200	IRA/SEP/SIMPLE Ind	A 454 1	109927	5578	"X" or Blank
210	Other Distribution	N 455 12	109928	5581	Positive or 0
220	Recipient's Other Distribution %	N 467 6	109929	5584	Positive or 0
230	Recipient's Total Distribution %	N 473 6	109930	5587	Positive or 0
231	Recipient's Total Contributions	N 479 12	109931	5590	Positive or 0
240	State Income Tax Withheld #1	N 491 12	109932	5593	Positive or 0; Must Include Local Tax Amt., If Any
246	State Name #1	A 503 2	109945	5596	Use Standard State Abbreviations; See Attachment #2
250	Payer's State ID #1	AN 505 14	109933	5599	Required if Maryland Withholding is Greater Than Zero
255	State Distribution #1	N 519 12	109934	5602	Requested but not required
260	Local Income Tax Withheld #1	N 531 12	109935	5605	Positive or 0
270	Name of Locality #1	AN 543 9	109936	5608	Blank or Present

MARYLAND ELECTRONIC RECORD LAYOUT FOR 2004 1099-R (CON'T)

Field	Identification	Field		Old	New	Validation Description
		Type/Pos/Lnth		Code	Code	
275	Local Distribution #1	N	552 12	109937	5611	Positive or 0
280	State Income Tax Withheld #2	N	564 12	109938	5614	Positive or 0; Must Include Local Tax Amt., If Any
286	State Name #2	A	576 2	109946	5617	Use Standard State Abbreviations; See Attachment #2
290	Payer's State ID #2	AN	578 14	109939	5620	Requested but not required
300	State Distribution #2	N	592 12	109940	5623	Requested but not required
310	Local Income Tax Withheld #2	N	604 12	109941	5626	Positive or 0
320	Name of Locality #2	AN	616 9	109942	5629	Blank or present
330	Local Distribution #2	N	625 12	109943	5632	Positive or 0
340	1099R Indicator	A	637 1	109945	5635	Value "S" (Standard) or "N" (Non-standard)
	Record Terminus	A	638 1	109944	5638	Value "\$"