



Please Print using blue or black ink

SOCIAL SECURITY #		SPOUSE'S SOCIAL SECURITY #	
Your First Name	Initial	Last Name	
Spouse's First Name	Initial	Last Name	

**Read Instructions for Form 502CR**

*Note: You must complete and submit both pages 1 and 2 of this form to receive credit for the items listed.*

**PART A - TAX CREDITS FOR INCOME TAXES PAID TO OTHER STATES**

If you were a part-year resident, you may not claim a credit for tax paid on nonresident income you subtracted on line 13 of Form 502. If you are claiming a credit for taxes paid to more than one state, see instructions.

1. Enter your taxable net income from line 22, Form 502. ....	<b>1</b>	_____	█
2. Taxable net income in other state. Write on this line only the net income which is taxable in both the other state and Maryland. If you are taxed in the other state on income which is not taxable in Maryland, do not include that amount here. ....	<b>2</b>	_____	█
<b>NOTE:</b> When the tax in the other state is a percentage of a tax based on your total income regardless of source, you must apply the same percentage to your taxable income in the other state to determine the income taxable in both states.			
3. Revised taxable net income (Subtract line 2 from line 1.) If less than zero, enter zero. ....	<b>3</b>	_____	█
4. Enter the Maryland tax from line 24, Form 502. This is the Maryland tax based on your total income for the year. ....	<b>4</b>	_____	█
5. Tax on amount on line 3. Compute the Maryland tax that would be due on the revised taxable net income by using the Maryland Tax Table or Computation Worksheet contained in the instructions for Form 502. <b>Do not include the local income tax.</b> ....	<b>5</b>	_____	█
6. Tentative tax credit (Subtract line 5 from line 4.) If less than zero, enter zero. ....	<b>6</b>	_____	█
7. State tax shown on the tax return filed with the state of <input type="text"/> 2-letter state code must be entered for credit to be allowed. Enter 2-letter state code			
Enter the amount of your 2008 income tax liability (after deducting any credits for personal exemptions) to a state other than Maryland. Do not enter state tax withheld from your W-2 forms. <b>It is important that a copy of the tax return that was filed with the other state be attached to your Maryland return.</b> ....	<b>7</b>	_____	█
8. Credit for income tax paid to other state. Your credit for taxes paid to another state is the smaller of the tax actually paid (line 7) or the reduction in Maryland tax resulting from the exclusion of income in the other state (line 6). Write the smaller of line 6 or line 7 here and on line 1, Part G, page 2	<b>8</b>	_____	█

**PART B - CREDIT FOR CHILD AND DEPENDENT CARE EXPENSES**

1. Enter your federal adjusted gross income from line 1 of Form 502 or line 17, column 1 of Form 505 or Form 515	<b>1</b>	_____	█
2. Enter your federal Child and Dependent Care Credit from federal Form 2441 or 1040A, Schedule 2	<b>2</b>	_____	█
3. Enter the decimal amount from the chart in the instructions that applies to the amount on line 1	<b>3</b>	_____	█
4. Multiply line 2 by line 3. Enter here and on line 2, Part G, page 2	<b>4</b>	_____	█

**PART C - QUALITY TEACHER INCENTIVE CREDIT**

	Taxpayer A		Taxpayer B	
	Name of Maryland Public School System		Name of Maryland Public School System	
1. Enter the Maryland public school system in which you are employed and teach				
2. Enter amount of tuition paid to: <input type="text"/> Name of Institution	<b>2</b>	_____	<b>2</b>	_____
3. Enter amount of tuition reimbursement	<b>3</b>	_____	<b>3</b>	_____
4. Subtract line 3 from line 2	<b>4</b>	_____	<b>4</b>	_____
5. Maximum credit	<b>5</b>	1500 00	<b>5</b>	1500 00
6. Enter the lesser of line 4 or line 5 here	<b>6</b>	_____	<b>6</b>	_____
7. Total (Add amounts from line 6, for Taxpayers A and B.) Enter here and on line 3, Part G, page 2	<b>7</b>	_____	<b>7</b>	_____



NAME \_\_\_\_\_ SSN \_\_\_\_\_

**PART D - CREDIT FOR AQUACULTURE OYSTER FLOATS**

1. Enter the amount paid to purchase an aquaculture oyster float(s)  
Enter here and on line 4 of Part G below. **This credit is limited.** See Instructions. ▶ 

1
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**PART E - LONG-TERM CARE INSURANCE CREDIT: (This is a ONE-TIME credit)**

Answer the questions and see instructions below before completing Columns A through E for each person for whom you paid long-term care insurance premiums.

- Question 1** - Did the insured individual have long-term care insurance prior to July 1, 2000? ..... Yes  No   
**Question 2** - Is the credit being claimed for the insured individual in this year by any other taxpayer? .... Yes  No   
**Question 3** - Has credit been claimed by anyone for the insured individual in any other tax year? ..... Yes  No

If you answered YES to any of the above questions, that insured person does NOT qualify for the credit.

Complete Columns A through D only for insured individuals who qualify for credit. Enter in Column E the lesser of the amount of premium paid for each insured person or:

- \$310 for those insured that are 40 or less, as of 12/31/08
- \$500 for those insured that are over age 40, as of 12/31/08.

Add the amounts in Column E and enter the total on line 5 (TOTAL) and Part G, line 5.

<u>Column A</u> Name of Qualifying Insured Individual	<u>Age</u>	<u>Column B</u> Social Security No. of Insured	<u>Column C</u> Relationship to Taxpayer	<u>Column D</u> Amount of Premium Paid	<u>Column E</u> Credit Amount
1.	▶	▶		▶	1.
2.	▶	▶		▶	2.
3.	▶	▶		▶	3.
4.	▶	▶		▶	4.
5. TOTAL					5.

**PART F - CREDIT FOR PRESERVATION AND CONSERVATION EASEMENTS. JOINT FILERS SEE INSTRUCTIONS**

1. Enter the total of the current year donation amount, and any carryover from prior year(s) ..... 

1
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 \_\_\_\_\_
2. Enter the amount of any payment received for the easement during 2008. .... 

2
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 \_\_\_\_\_
3. Subtract line 2 from line 1. .... 

3
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4. Enter the amount from line 24 of Form 502, line 32c of Form 505 or line 33 of Form 515, or \$5,000, whichever is less ..... 

4
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 \_\_\_\_\_
5. Enter the lesser of lines 3 or 4 here and on line 6 of Part G below. (If you itemize deductions, see Instruction 14.) ..... 

5
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 \_\_\_\_\_
6. Excess credit carryover. Subtract line 5 from line 3. .... 

6
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**PART G - INCOME TAX CREDIT SUMMARY**

1. Enter the amount from Part A, line 8 (If more than one state, see instructions) ..... 

1
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 \_\_\_\_\_
2. Enter the amount from Part B, line 4 ..... 

2
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 \_\_\_\_\_
3. Enter the amount from Part C, line 7 ..... 

3
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 \_\_\_\_\_
4. Enter the amount from Part D, line 1 ..... 

4
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 \_\_\_\_\_
5. Enter the amount from Part E, line 5 ..... 

5
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 \_\_\_\_\_
6. Enter the amount from Part F, line 5 ..... 

6
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 \_\_\_\_\_
7. Enter the amount from Section 2, line 4 of Form 502H. Attach Form 502H. .... 

7
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 \_\_\_\_\_
8. Total (Add lines 1 through 7.) Enter this amount on line 27 of Form 502, line 35 of Form 505 or line 36 of Form 515 ..... 

8
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**PART H - REFUNDABLE INCOME TAX CREDITS**

1. Neighborhood Stabilization Credit. Enter the amount and attach certification. .... 

1
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 \_\_\_\_\_
2. Heritage Structure Rehabilitation Tax Credit (See instructions for Form 502H.) Attach certification. .... 

2
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 \_\_\_\_\_
3. Refundable Business Income Tax Credit (See instructions for Form 500CR) Attach 500CR ..... 

3
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 \_\_\_\_\_
4. IRC Section 1341 Repayment Credit. (See Instructions) Attach documentation ..... 

4
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 \_\_\_\_\_
5. Form 1041 Schedule K-1 Nonresident PTE tax (See instructions for required attachments) ..... 

5
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 \_\_\_\_\_
6. Total (Add lines 1 through 5.) Enter this amount on line 44 of Form 502, line 47 of Form 505, or line 54 of Form 515. .... 

6
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## GENERAL INSTRUCTIONS

**Purpose of Form.** Form 502CR is used to claim personal income tax credits for individuals.

You may report the following tax credits on this form: the **Credit for Income Taxes Paid to Other States, Credit for Child and Dependent Care Expenses, Quality Teacher Incentive Credit, Long-Term Care Insurance Credit, Credit for Preservation and Conservation Easements, Credit for Aquaculture Oyster Floats, the Heritage Structure Rehabilitation Tax Credit, the Neighborhood Stabilization Credit, IRC Section 1341 Repayment Credit, Form 1041 Schedule K-1 Nonresident PTE Tax, and Refundable Business Income Tax Credit from Form 500CR.**

The Neighborhood Stabilization Credit, a portion of the Heritage Structure Rehabilitation Tax Credit, certain business tax credits from Form 500CR and the IRC Section 1341 Repayment Credit are refundable. The balance of the Heritage Structure Rehabilitation Tax Credit and all of the other credits may not exceed the state income tax.

Excess credit for preservation and conservation easements and for non-refundable heritage structure rehabilitation expenses may be carried forward to the next tax year. Excess amounts of the other credits cannot be carried forward.

**Name and Other Information.** Type or print the name(s) as shown on Form 502, Form 505 or Form 515 in the designated area. Enter the Social Security number for each taxpayer.

**When and Where to File.** Form 502CR must be attached to the annual return (Form 502, 505 or 515) and filed with the Comptroller of Maryland, Revenue Administration Division, Annapolis, Maryland 21411-0001.

### PART A - CREDIT FOR INCOME TAXES PAID TO OTHER STATES

If you are a Maryland resident and you paid income tax to another state, you may be eligible for a credit on your Maryland return. Non-residents (filing Form 505 or Form 515) are not eligible for this credit.

Find the state to which you paid a nonresident tax in the groups listed below. The instructions for that group will tell you if you are eligible for credit and should complete Part A of Form 502CR. You must file your Maryland income tax return on Form 502 and complete lines 1 through 24 of that form. Then complete Form 502CR Parts A and G and attach to Form 502.

A completed, signed copy of the income tax return filed in the other state must also be attached to Form 502.

**CAUTION:** Do not use the income or withholding tax reported on the wage and tax statement (W-2 form) issued by your employer for the credit computation. Use the taxable income and the income tax calculated on the return you filed with the other state.

If you are claiming credit for taxes paid to more than one state, a separate Form 502CR must be completed for each state. Total the amount from each Form 502CR, Part A, line 8. Using only one summary section, record the total on Part G, line 1. Credit cannot be allowed for the local portion of the tax calculated on the return of the other state or on the Maryland return (line 31 of Form 502).

**GROUP I - Nonreciprocal - Credit is taken on the Maryland resident return.**

Alabama - AL	Kansas - KS	New Mexico - NM
Arizona - AZ	Kentucky - KY	New York - NY
Arkansas - AR	Louisiana - LA	North Carolina - NC
California - CA	Maine - ME	North Dakota - ND
Colorado - CO	Massachusetts - MA	Ohio - OH
Connecticut - CT	Michigan - MI	Oklahoma - OK
Delaware - DE	Minnesota - MN	Oregon - OR
Georgia - GA	Mississippi - MS	Pennsylvania - PA
Hawaii - HI	Missouri - MO	(except wage income)
Idaho - ID	Montana - MT	Rhode Island - RI
Illinois - IL	Nebraska - NE	South Carolina - SC
Indiana - IN	New Hampshire - NH	Tennessee - TN
Iowa - IA	New Jersey - NJ	Texas - TX

Utah - UT	West Virginia - WV	American Samoa - AS
Vermont - VT	(except wage income)	Guam - GU
Virginia - VA	Wisconsin - WI	Northern Mariana
(except wage income)	Territories and	Island - MP
Washington, DC - DC	Possessions of the	Puerto Rico - PR
(except wage income)	United States	U.S. Virgin Islands - VI

**Group I -** A Maryland resident having income from one of these states must report the income on the Maryland resident return Form 502. To claim a credit for taxes paid to the other state, complete Form 502CR and attach it and a copy of the other state's nonresident income tax return (not just your W-2 Form) to your Maryland return.

**GROUP II -** Reciprocal for wages, salaries, tips and commission income only.

Pennsylvania - PA	Washington, DC - DC
Virginia - VA	West Virginia - WV

**Group II -** Maryland has a reciprocal agreement with the states included in Group II. The agreement applies only to wages, salaries, tips and commissions. It does not apply to business income, farm income, rental income, gain from the sale of tangible property, etc. If you had such income subject to tax in these states, complete Form 502CR and attach it and a copy of the other state's nonresident income tax return (not just your W-2 Form) to your Maryland return.

If you had wages, plus income other than wages from a state listed in Group II, you should contact the taxing authorities in the other state to determine the proper method for filing the nonresident return.

**GROUP III -** No state income tax - No credit allowed.

Alaska - AK	South Dakota - SD
Florida - FL	Washington - WA
Nevada - NV	Wyoming - WY

**Group III -** You must report income from these states on your Maryland resident return. You cannot claim any credit for income earned in these states because you did not pay any income tax to the other state.

### PART A - IMPORTANT NOTE FOR DUAL RESIDENTS

A person may be a resident of more than one state at the same time for income tax purposes. If you must file a resident return with both Maryland and another state, use the following rules to determine where the credit should be taken:

1. A person who is domiciled in Maryland and who is subject to tax as a resident of any of the states listed in Group I or II can claim a credit on the Maryland return (Form 502) using Part A of Form 502CR.
2. A person domiciled in any state listed in Group I or II who must file a resident return with Maryland must take the credit in the state of domicile.

### PART A - SPECIAL INSTRUCTIONS

**Members of Pass-through Entities -** When a partnership, S corporation, limited liability company (LLC) or business trust files a composite return on behalf of its partners, shareholders or members with states in Groups I and II, Maryland resident partners, shareholders or members may claim a credit for their share of the tax paid. Attach a copy of the composite return filed with each of the other states. In lieu of the composite return, attach a statement(s) from the pass-through entity showing your share of the total income, your share of the taxable net income and your share of the tax liability in each of the other states. Complete a separate Form 502CR Part A for each state, entering your share of the taxable net income on line 2 and your share of the tax liability on line 7. Do not enter the amount of tax withheld on your behalf as shown on the K-1 issued to you by the pass-through entity. Total the amount from each Form 502CR, Part A, line 8. Using only one summary section, record the total on Part G, line 1. No credit is allowed for local taxes paid.

If the Maryland resident must file an individual nonresident return reporting the partnership, S corporation, LLC or business trust income, a separate Form 502CR must be completed for each state and submitted with a copy of the return filed with the other state. For both composite returns and individual returns, no credit is available for taxes paid to states in Group III, or for taxes paid to cities or local jurisdictions.

**Shareholders of S Corporations** - Maryland resident shareholders can claim a credit for taxes paid by an S corporation to a state which does not recognize federal S corporation treatment. A copy of the corporation return filed in the other state is required to be attached to the Maryland return. A separate Form 502CR should be completed for each state showing the following information:

$$\frac{\text{Stock ownership percentage}}{\text{Corporation taxable income}} \times \text{Line 2, Part A, Form 502CR} =$$

$$\frac{\text{Stock ownership percentage}}{\text{Corporation tax}} \times \text{Line 7, Part A, Form 502CR} =$$

**NOTE:** A preliminary calculation using Form 502 must be made before calculating the credit on Form 502CR. Complete lines 1 through 24 on Form 502 to determine the amounts to be used for the 502CR computation.

The credit amount shown on line 8 of Part A, Form 502CR must then be included as an addition to income on line 5 of the Form 502 you will file.

**D.C. Unincorporated Business Franchise Tax** - Self-employed individuals and partners in a partnership that are subject to D.C. unincorporated business franchise tax may claim a credit on Form 502CR. A copy of the D.C. return is required for self-employed individuals and for partners, a K-1 or other statement from the partnership showing the partner's share of income and the partner's share of the D.C. tax.

**Installment Sales in Another State** - You may be eligible for credit for taxes paid to another state for gain recognized on installment sales proceeds, even if the other state required that the total gain be recognized in an earlier tax year. Credit is allowed against the state income tax only. The gain must have been deferred for federal tax purposes, but fully taxed in the year of the sale by another state that does not recognize the deferral. The credit allowed is the amount of the gain taxed in Maryland in the current year multiplied by the lesser of:

- the highest state tax rate used on your Maryland tax return or
- the tax rate imposed by the other state on the gain.

## PART B - CREDIT FOR CHILD AND DEPENDENT CARE EXPENSES

If you were eligible for a Child and Dependent Care Credit on your federal income tax return, Form 1040 or 1040A for tax year 2008, you may be entitled to a credit on your Maryland state income tax return. The credit starts at 32.5% of the federal credit allowed, but is phased out for taxpayers with federal adjusted gross incomes above \$41,000 (\$20,500 for individuals who are married, but file separate income tax returns). No credit is allowed for an individual whose federal adjusted gross income exceeds \$50,000 (\$25,000 for married filing separately). Use the chart below to determine the decimal amount to be entered on line 3 of Part B.

## PART C - QUALITY TEACHER INCENTIVE CREDIT

If you are a Maryland teacher, you may be able to claim a credit against your State tax liability for tuition paid to take graduate-level courses required to maintain certification. This credit applies to individuals who:

- currently hold a standard professional certificate or advanced professional certificate;
- are **employed** by a **county/city board of education** in Maryland;
- teach in a public school and receive a satisfactory performance evaluation for teaching;
- successfully complete the courses with a grade of B or better; and
- have not been fully reimbursed by the **county/city** for these expenses. Only the unreimbursed portion qualifies for the credit.

Each spouse that qualifies may claim this credit. Complete a separate column in the worksheet for each spouse.

## INSTRUCTIONS

- Line 1. Enter the name of the Maryland public school system in which you are employed and teach.
- Line 2. Enter the amount of tuition paid for graduate-level courses for each qualifying teacher and the name of the institution(s) it was paid.
- Line 3. Enter the amount received as a reimbursement for tuition from your employer.
- Line 5. The maximum amount of credit allowed is \$1,500 for each qualifying individual.
- Line 6. The credit is limited to the amount paid less any reimbursement up to the maximum amount allowed for each qualifying individual. Enter the lesser of line 4 or line 5.
- Line 7. Enter the total of line 6, for Taxpayers A and B. Also enter this amount on line 3, Part G.

# CREDIT FOR CHILD AND DEPENDENT CARE EXPENSES CHART

If your filing status is Married Filing Separately and your federal adjusted gross income is:		Decimal Amount	For all other filing statuses, if your federal adjusted gross income is:	
At Least	But less than		At least	But less than
\$0-	\$20,501	.3250	\$0	\$41,001
\$20,501	\$21,001	.2925	\$41,001	\$42,001
\$21,001	\$21,501	.2600	\$42,001	\$43,001
\$21,501	\$22,001	.2275	\$43,001	\$44,001
\$22,001	\$22,501	.1950	\$44,001	\$45,001
\$22,501	\$23,001	.1625	\$45,001	\$46,001
\$23,001	\$23,501	.1300	\$46,001	\$47,001
\$23,501	\$24,001	.0975	\$47,001	\$48,001
\$24,001	\$24,501	.0650	\$48,001	\$49,001
\$24,501	\$25,001	.0325	\$49,001	\$50,001
\$25,001	or over	.0000	\$50,001	or over

## PART D - CREDIT FOR AQUACULTURE OYSTER FLOATS

A credit is allowed for 100% of the amounts paid to purchase a new aquaculture oyster float that is designed to grow oysters at or under an individual homeowner's pier. The device must be buoyant and assist in the growth of oysters for the width of the pier. The credit cannot exceed \$500. In the case of a joint return, each spouse is entitled to claim the credit, provided each spouse purchases or contributes to the purchase of a float.

## PART E - LONG-TERM CARE INSURANCE CREDIT

A **one-time credit** may be claimed against the state income tax for the payment of qualified long-term care (LTC) insurance premiums as defined by the IRS (Publication 502) for a policy to insure yourself, or your spouse, parent, stepparent, child or stepchild, who is a resident of Maryland.

A credit may not be claimed if:

- the insured was covered by LTC insurance prior to July 1, 2000;
- the credit for the insured is being claimed in this year by another taxpayer; or
- the credit is being or has been claimed by anyone in any other tax year.

The credit is equal to the LTC premiums paid with a maximum per insured of:

Amount	Age of Insured as of 12/31/08
\$310	40 or less
\$500	over 40 years

## SPECIFIC INSTRUCTIONS

- Answer Questions 1 through 3. If you answered "yes" for any of the questions, no credit is allowed for that individual.
- Complete columns A through D of the worksheet for each qualifying insured individual who qualifies for the credit. If more space is required, attach a separate statement.
- Enter in Column E the amount of premiums paid for each qualifying insured individual up to the maximum for that age group.
- Add the amounts in Column E and enter the total on line 5. Also enter this amount on line 5, Part G.

## PART F - CREDIT FOR PRESERVATION AND CONSERVATION EASEMENTS

If you donated an easement to the Maryland Environmental Trust or the Maryland Agricultural Land Preservation Foundation to preserve open space, natural resources, agriculture, forest land, watersheds, significant ecosystems, viewsheds or historic properties, you may be eligible for a credit if:

- the easement is perpetual;
- the easement is accepted and approved by the Board of Public Works; and
- the fair market value of the property before and after the conveyance of the easement is substantiated by a certified real estate appraiser.

The credit is equal to the difference in the fair market values of the property reduced by payments received for the easement.

If the property is owned jointly by more than one individual such as a husband and wife, **each individual owner is entitled to the credit based on their percentage of ownership.** Individual members of a pass-through entity are not eligible for this credit. The credit amount is limited to the lesser of the individual's state tax liability for that year or the maximum allowable credit of \$5,000, per owner. **In the case of a joint return** each spouse must calculate their own state tax liability for limitation purposes.

You can use the rules for filing separate returns in Instruction 8 in the Resident booklet to calculate each spouse's Maryland tax.

If the individual's allowable credit amount exceeds the maximum of \$5,000 the excess may be carried forward for up to 15 years or until fully used. Complete lines 1-6 of Part F. If you itemize deductions, see Instruction 14 in the Resident booklet.

For Line 1, enter the amount by which the fair market value of the property before the conveyance of the easement exceeds the fair market value after the conveyance as substantiated by a certified real estate appraiser, plus any carryover from the prior year.

The carryover amount can be found on Part F line 6 of Form 502CR for tax year 2007.

For additional information, contact the Maryland Environmental Trust at 410-514-7900 ([www.dnr.state.md.us/met](http://www.dnr.state.md.us/met)), or the Maryland Agricultural Land Preservation Foundation at 410-841-5860.

## PART G - INCOME TAX CREDIT SUMMARY

This part is to summarize parts A through F and the non-refundable portion of Heritage Structure Rehabilitation tax credits. If the total from Part G, line 8 exceeds the state tax, the excess may not be refunded.

## PART H - REFUNDABLE INCOME TAX CREDITS

### Line 1 - NEIGHBORHOOD STABILIZATION CREDIT

If you live in the Waverly or Landsdowne sections of Baltimore City, or in the Hillendale, Northbrook, Pelham Woods, or Taylor/Dartmouth areas of Baltimore County, you may qualify for this credit. Credit for homes purchased in Baltimore City must have been applied for by December 31, 2002. Credit for homes purchased in Baltimore County must have been applied for by December 31, 2005. After certification by Baltimore City or Baltimore County, you may claim an income tax credit equal to the property tax credit granted by Baltimore City or Baltimore County. Enter the amount on line 1 of Part H and attach a copy of the certification.

### Line 2 - HERITAGE STRUCTURE REHABILITATION TAX CREDIT

See instructions for Form 502H.

### Line 3 - REFUNDABLE BUSINESS INCOME TAX CREDIT

Development Tax Credit and the Biotechnology Investment Incentive Tax Credit.

### Line 4 - IRC SECTION 1341 REPAYMENT CREDIT

If you repaid an amount reported as income on a prior year tax return this year that was greater than \$3,000, you may be eligible for an IRC Section 1341 Repayment credit. Attach documentation. For additional information, see Administrative Release 40.

### Line 5 - FORM 1041 SCHEDULE K-1 NONRESIDENT PTE TAX

If you are the beneficiary of a Trust or a Qualified Subchapter S Trust for which nonresident PTE tax was paid, you may be entitled to a credit for your share of that tax. Enter the amount on this line and attach both the Form 1041 Schedule K-1 for the trust (or Form 504 Schedule K-1) and a copy of the K-1 issued to the trust by the PTE.

**Line 6** - Add lines 1 through 5 and enter the total on the appropriate line of the income tax form being filed.