



20502R049

The Maryland General Assembly enacted House Bill 1148 in the 2016 Session requiring the collection of information detailing the amount of retirement income reported by an individual and/or their spouse by source.

Part 1

Form fields for individual and spouse information: Your First Name, MI, Your Last Name, Your Social Security Number, Spouse's First Name, MI, Spouse's Last Name, Spouse's Social Security Number.

Part 2

Your Age \_\_\_\_\_ Spouse's Age \_\_\_\_\_

Part 3

Are you or your spouse totally and permanently disabled? (Check if Yes): [ ] You [ ] Spouse

Part 4 Retirement and Pension Benefits: Determine your source of retirement income and input the required information in the appropriate areas below.

Table with 3 columns: Source description, You, Spouse. Rows 1-8 detailing retirement income sources and totals.

Part 5

Table with 3 columns: You, Spouse. Rows 9-10 detailing Social Security and military retirement income.

Part 6 If you claimed a Pension Exclusion on line 10a of Maryland Form 502, complete Part 6 using information from Worksheet 13A of the Maryland Resident Income Tax Return Instructions.

Table with 3 columns: You, Spouse. Row 11: Pension Exclusion (from line 5 of Worksheet 13A).

Part 7 If you claimed the Retired Correctional Officer, Law Enforcement Officer, or Fire, Rescue, or Emergency Services Personnel pension exclusion (from line 10b on Form 502), complete Part 7 using information from Worksheet 13E of the Maryland Resident Income Tax Return Instructions.

Table with 3 columns: You, Spouse. Row 12: Retired Correctional Officer, Law Enforcement Officer or Fire, Rescue, or Emergency Services Personnel pension exclusion.

The Maryland General Assembly enacted House Bill 1148 in the 2016 Session requiring the collection of information detailing the amount of retirement income reported by an individual and/or their spouse by source.

Complete Form 502R if you or your spouse were required to file a 2020 Form 502 AND:

1. Reported income from a pension, annuity or individual retirement account or annuity (IRA) on your federal income tax return (lines 4b and 5b of federal Form 1040);
2. Received any income during the tax year (taxable or non-taxable) from Social Security or Railroad Retirement (Tier I or Tier II);
3. Claimed a pension exclusion on line 10a of Form 502; or
4. Claimed a pension exclusion on line 10b of Form 502.

Nonresidents are not required to complete and file the Form 502R.

Married individuals who filed Maryland returns with married filing separate status should each complete a separate Form 502R.

**Note:** For additional information regarding qualified plans pension exclusion, see FAQs #2 on page iii Resident Booklet; and Line 10a. Instruction 13 Subtractions from Income; and the below chart as well.

**PRINT OR ENTER ALL INFORMATION USING BLUE OR BLACK INK**

- Part 1:** Enter your first name, middle initial, last name and Social Security number exactly as entered on Form 502. If you are filing a joint Maryland return, also enter the name and Social Security number of your spouse.
- Part 2:** Enter your age as of December 31, 2020. If you are filing a joint Maryland return, also enter the age as of December 31, 2020 of your spouse.
- Part 3:** Check the appropriate box if you or your spouse were totally and permanently disabled on the last day of the tax year.
- Part 4:** Complete Part 4 if you or your spouse reported income from a pension, annuity or individual retirement account or annuity

(IRA) on your federal income tax return (lines 4b and 5b of federal Form 1040). Add these amounts and enter on line 8. This amount must equal the sum of the retirement income reported on your federal return (lines 4b and 5b of federal Form 1040).

DO NOT include any benefits received from Social Security and/or Railroad Retirement, Tier I and Tier II, in Part 4. Those benefits should be included on line 9 of Part 5.

**EXCEPTION:** If you retired on disability and received a taxable **disability retirement pension or annuity** reported to you on Form 1099R and you report the taxable income as wages on line 1 of federal Form 1040 until you reach minimum retirement age, include this amount of taxable income on line 1 of Part 4.

**Part 5:** Complete Part 5 if you or your spouse received Social Security or Railroad Retirement benefits (Tier I or Tier II). Enter the gross amount of those benefits received during the tax year (do not enter the taxable amount only) in the appropriate column.

Complete Part 5 if you received military retirement income subtracted using code letter u on Form 502SU.

**Part 6:** Complete Part 6 if you or your spouse claimed a pension exclusion on Form 502. Enter the amounts in the appropriate column using the amounts calculated for each spouse on line 5 of the PENSION EXCLUSION COMPUTATION WORKSHEET (13A) which can be found in the Maryland Resident Income Tax Return Instructions.

**Part 7:** Complete Part 7 if you or your spouse claimed the Retired Correctional Officer, Law Enforcement Officer, or Fire, Rescue, or Emergency Services Personnel pension exclusion (from line 10b on Form 502). Enter the amounts in the appropriate column using the amounts calculated for each spouse on line 8 of the RETIRED CORRECTIONAL OFFICER, LAW ENFORCEMENT OFFICER, OR FIRE, RESCUE, OR EMERGENCY SERVICES PERSONNEL PENSION EXCLUSION COMPUTATION WORKSHEET (13E) which can be found in the Maryland Resident Income Tax Return Instructions.

		Pension, profit-sharing or stock bonus plans - 401(a), 403, 403(b) or 457(b)	401(k) Cash or Deferred Arrangement	Deferred compensation plan of a state or local government or a tax exempt organization - 457(b)	Thrift Savings	SIMPLE 401(k)	SIMPLE Individual Retirement Account - 408(p)	SIMPLE Individual Retirement Annuity - 408(b)	Traditional Individual Retirement Account or Annuity (IRA)	Rollover IRA consisting entirely of contributions from a defined benefit plan	Simplified Employee Pension - 408(k)	Roth IRA - 408A	Ineligible Deferred Compensation Plan 457(f)	Keogh retirement plans for self-employed individuals (also known as an HR-10 plan)	Foreign retirement income	Other taxable retirement plans
1	Retirement income received as a pension, annuity or endowment from an "employee retirement system" qualified under Sections 401(a), 403 or 457(b) of the Internal Revenue Code. (Do not include a traditional, Roth or SIMPLE individual retirement account or annuity (IRA), a simplified employee plan (SEP), a Keogh plan, an ineligible deferred compensation plan or foreign retirement income.)	X	X	X	X	X										
2	An IRA under Section 408 (excluding Section 408(k) of the Internal Revenue Code. Examples include a SIMPLE IRA under Section 408(p) of the Internal Revenue Code and a traditional IRA						X	X	X							
3	An IRA consisting entirely of contributions rolled over from a <i>defined benefit plan</i>									X						
4	A simplified employee pension (SEP) under Section 408(k) of the Internal Revenue Code										X					
5	A Roth IRA under Section 408A of the Internal Revenue Code											X				
6	An ineligible deferred compensation plan under Section 457(f) of the Internal Revenue Code												X			
7	Other taxable retirement income (for example, a Keogh Plan, also known as an HR-10), including foreign retirement income													X	X	X

Also, see FAQs #2 on page iii Resident Booklet, and Line 10a. Instruction 13 Subtractions from Income.