



ATTACH TO YOUR TAX RETURN

Print Using Blue or Black Ink Only

Form fields for name and spouse's name with initial and last name columns.

YOUR SOCIAL SECURITY NUMBER

Social Security Number input boxes

SPOUSE'S SOCIAL SECURITY NUMBER

Spouse's Social Security Number input boxes

If you are filing Form 505, use the Form 505NR instructions appearing on page two of this form.

If you are filing Form 515, use the Form 505NR instructions appearing in Instruction 18 of the Form 515 Instructions

PART I - CALCULATION OF TAX WITHOUT ALLOWING CERTAIN MODIFICATIONS

- 1. Enter Taxable net income from Form 505, line 31 (or Form 515, line 32)
2. Enter tax from Tax Table or Computation Worksheet Schedules I or II.

PART II - CALCULATION OF MARYLAND TAX

- 3. Enter your federal adjusted gross income from Form 505 (or Form 515), line 17 (Column 1).
4. Enter your federal adjusted gross income plus additions from Form 505 (or 515) line 21.
5. Non-Maryland income from Form 505 (or 515), line 17 (column 3), including taxable military income of a nonresident, if applicable.
6. Enter your subtractions from line 23 of Form 505 or Form 515
7. Add lines 5 and 6
8. Maryland Adjusted Gross Income. Subtract line 7 from line 4.
8a. If you are using the standard deduction, recalculate the standard deduction based on the income on line 8 and enter on line 8a
9. Maryland Income Factor. Divide line 8 by line 3.
10a. Deduction amount. If you are using the standard deduction, multiply the standard deduction on line 8a by line 9 of this form and enter on line 10a
10b. If you are itemizing your deductions, multiply the deduction on Form 505, line 26d, by line 9 of this form and enter on line 10b.
11. Net income (Subtract line 10a or 10b from line 8)
12. Exemption amount. Multiply the total exemption amount on Form 505, line 28 (or Form 515, line 29) by line 9.
13. Maryland Taxable Net Income (Subtract line 12 from line 11)
14. Enter the tax amount from line 2 of this form.
15. Maryland Nonresident factor: Divide the amount on line 13 on this form by line 1.
16. Maryland Tax. Multiply line 14 by line 15. Enter this amount on Form 505, line 32a (Form 515, line 33).
17. Special nonresident tax. Multiply line 13 of this form by 1.25%. Enter this amount on Form 505, line 32b.

For Form 515 filers ONLY.

If you are: (1) a nonresident employed in Maryland; and (2) you are a resident of a local jurisdiction that imposes a local income or earnings tax on Maryland residents; then you must file a Form 515 to report and pay a tax on your Maryland wages. Form 515 filers pay a local income tax instead of the Special Nonresident Tax.

- 18. Local Income Tax. Multiply line 13 of this form by the local rate of the Maryland county (or Baltimore City) where you are employed. Enter this amount on Form 515, line 40.

MARYLAND
NONRESIDENT
INCOME TAX CALCULATION

Using Form 505NR, Nonresident Income Tax Calculation, follow the line-by-line instructions below to figure your Maryland tax.

- Line 1.** Enter the taxable net income from Form 505, line 31.
- Line 2.** Find the income range in the tax table that applies to the amount on line 1 of Form 505NR. Find the Maryland tax corresponding to your income range. Enter the tax amount from the tax table. If your taxable income on line 1 is \$50,000 or more, use the Maryland Tax Computation Worksheet schedules at the end of the tax table.
- Line 3.** Enter your federal adjusted gross income (FAGI) from Form 505, line 17 (column 1).
- Line 4.** Enter the amount from Form 505, line 21.
- Line 5.** Enter all of your non-Maryland income from Form 505 line 17, (column 3) including taxable military income of a nonresident, if applicable.
- Maryland salaries and wages should be included if you are a resident of a reciprocal state.
 - Income subject to tax as a resident when required to file both a Form 502 and 505 should be included.
 - Line 17 of column 3 should also include income for wages earned in Maryland by a nonresident rendering police, fire, rescue, or emergency services in an area covered under a **state of emergency declared by the Maryland Governor**, if the wages are paid by a **nonprofit organization** not registered to do business in the state and not otherwise doing business in the state, or by a state, county or political subdivision of a state, other than the State of Maryland.
- Line 6.** Enter the amount of your subtractions from line 23 of Form 505.
- Line 7.** Add lines 5 and 6.
- Line 8.** Subtract line 7 from line 4. This is your Maryland Adjusted Gross Income.
- Line 8a.** If you are using the standard deduction amount, recalculate the standard deduction (line 8) based on the Maryland adjusted gross income.

- Line 9.** Compute your Maryland income factor by dividing line 8 by line 3. Carry the factor to four decimal places. If the factor is greater than 1.0, enter 1.0000. If your FAGI is less than 0, enter 1.0000.
- Line 10a.** If you are using the standard deduction, multiply the standard deduction on line 8a by the Maryland Income Factor (line 9) and enter on line 10a.
- Line 10b.** If you are itemizing your deductions, multiply the deduction on Form 505 line 26d by the Maryland Income Factor (line 9) and enter on line 10b.
- Line 11.** If you are using the standard deduction, subtract line 10a from line 8. If you are using itemized deductions, subtract line 10b from line 8.
- Line 12.** Multiply the total exemption amount on Form 505, line 28 by the factor on line 9.
- Line 13.** Subtract line 12 from line 11. This is your Maryland taxable net income.
- Line 14.** Enter the tax from line 2 of this form.
- Line 15.** Divide the amount on line 13 of this form by the amount on line 1. Carry this Maryland nonresident factor to four decimal places. If more than 1.0, enter 1.0000.
- Line 16.** Multiply line 14 by line 15 to arrive at your Maryland tax. Enter this amount on line 16 and on Form 505, line 32a.
- Line 17.** Multiply line 13 by .0125 (1.25%). Enter this amount on line 17 and on Form 505, line 32b.

On Form 505, add lines 32a and 32b and enter the total on line 32c.

Note: If you are using Form 505NR with Form 505, follow the instructions above. If you are using Form 505NR with Form 515, please follow Instruction 18 in the Form 515 instructions.