

FORM **MARYLAND**
505 NONRESIDENT INCOME TAX RETURN

OR FISCAL YEAR BEGINNING 2009, ENDING



2009

\$

Please Print Using Blue or Black Ink

| | | | |
|----------------------------------|---------|---------------------------------|----------|
| Social Security Number | | Spouse's Social Security Number | |
| Your first name | Initial | Last name | |
| Spouse's first name | Initial | Last name | |
| Present Address (No. and street) | | | |
| City or Town | | State | Zip Code |

Check Only One Box

YOUR FILING STATUS—See Instruction 1 to determine if you are required to file.

1. **Single** (If you can be claimed on another person's tax return, use Filing Status 6.)
2. **Married filing joint return or spouse had no income**
- ▶ 3. **Married filing separately** ▶ SPOUSE'S SOCIAL SECURITY NUMBER
4. **Head of household**
5. **Qualifying widow(er) with dependent child**
6. **Dependent taxpayer** (Enter 0 in Exemption Box (A)—See Instruction 7)

RESIDENCE INFORMATION—See Instruction 9

Enter your state of legal residence. Were you a resident for the entire year of 2009?
 Yes No If no, attach explanation.

Are you or your spouse a member of the military? Yes No

Did you file a Maryland income tax return for 2008? Yes No

If "Yes," was it a Resident or a Nonresident return?

Advise dates you resided within Maryland for 2009. If none, enter "NONE"

FROM _____ TO _____

EXEMPTIONS—See Instruction 10

(A) Yourself Spouse (B) 65 or over Blind Spouse is: 65 or over Blind

| Exemption Amount | See Instruction 10 | \$ |
|--|--------------------------|------------------------------|
| (A) Enter No. Checked..... | <input type="checkbox"/> | \$ _____ |
| (B) Enter No. Checked..... | <input type="checkbox"/> | \$ _____ |
| (C) Enter No. Checked in Columns 4 & 5 | <input type="checkbox"/> | \$ _____ |
| (D) Enter the Total Exemptions (Add A, B, and C) | <input type="checkbox"/> | Total Amount \$ _____ |

| (1) First name | Last name | (C) Dependents: (2) Social Security number | (3) Relationship to you | (4) Regular | (5) 65 or Over |
|----------------|-----------|---|-------------------------|--------------------------|--------------------------|
| | | | | <input type="checkbox"/> | <input type="checkbox"/> |
| | | | | <input type="checkbox"/> | <input type="checkbox"/> |
| | | | | <input type="checkbox"/> | <input type="checkbox"/> |
| | | | | <input type="checkbox"/> | <input type="checkbox"/> |
| | | | | <input type="checkbox"/> | <input type="checkbox"/> |

INCOME AND ADJUSTMENTS INFORMATION (See Instruction 11)

Place CHECK or MONEY ORDER on top of your W-2 wage and tax statements and ATTACH HERE with ONE staple.

| | (1) FEDERAL INCOME (LOSS) | (2) MARYLAND INCOME (LOSS) | (3) NON-MARYLAND INCOME (LOSS) |
|--|---------------------------|----------------------------|--------------------------------|
| 1. Wages, salaries, tips, etc..... | 1 | | |
| 2. Taxable interest income..... | 2 | | |
| 3. Dividend income..... | 3 | | |
| 4. Taxable refunds, credits or offsets of state and local income taxes..... | 4 | | |
| 5. Alimony received..... | 5 | | |
| 6. Business income or (loss)..... | 6 | | |
| 7. Capital gain or (loss)..... | 7 | | |
| 8. Other gains or (losses) (from federal Form 4797)..... | 8 | | |
| 9. Taxable amount of pensions, IRA distributions, and annuities..... | 9 | | |
| 10. Rents, royalties, partnerships, estates, trusts, etc. (Circle appropriate item)..... | 10 | | |
| 11. Farm income or (loss)..... | 11 | | |
| 12. Unemployment compensation (insurance)..... | 12 | | |
| 13. Taxable amount of Social Security and tier 1 railroad retirement benefits..... | 13 | | |
| 14. Other income (including lottery or other gambling winnings)..... | 14 | | |
| 15. Total income (Add lines 1 through 14)..... | 15 | | |
| 16. Total adjustments to income from federal return (IRA, alimony, etc.)..... | 16 | | |
| 17. Adjusted gross income (Subtract line 16 from 15)..... | 17 | | |

ADDITIONS TO INCOME (See Instruction 12)

| | 18 | 19 | 20 | 21 | Dollars | Cents |
|--|--------------------------|--------------------------|--------------------------|--------------------------|---------|-------|
| 18. Non-Maryland loss and adjustments..... | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | _____ | _____ |
| 19. Other (Enter code letter(s) from Instruction 12)..... | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | _____ | _____ |
| 20. Total additions (Add lines 18 and 19)..... | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | _____ | _____ |
| 21. Total federal adjusted gross income & Maryland additions (Add lines 17 (Column 1) and 20)..... | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | _____ | _____ |

SUBTRACTIONS FROM INCOME (See Instruction 13)

| | | | |
|--|--------------------------|----|-------|
| 22. Taxable Military Income of Nonresident..... | <input type="checkbox"/> | 22 | _____ |
| 23. Other (Enter code letter(s) from Instruction 13)..... | <input type="checkbox"/> | 23 | _____ |
| 24. Total subtractions (Add lines 22 and 23)..... | <input type="checkbox"/> | 24 | _____ |
| 25. Maryland adjusted gross income before subtraction of non-Maryland income. (Subtract line 24 from line 21)..... | <input type="checkbox"/> | 25 | _____ |

DEDUCTION METHOD See Instruction 15 (All taxpayers must select one method and *check the appropriate box*)

STANDARD DEDUCTION METHOD (Enter amount on line 26a) 26a _____

ITEMIZED DEDUCTION METHOD Complete lines 26b, c and d 26b _____

Total federal itemized deductions (from line 29, federal Schedule A).....

State and local **income** taxes included in federal Schedule A, line 5.....

Net itemized deductions (subtract line 26c from line 26b).....

26. Deduction amount (Multiply lines 26a or 26d by the AGI factor) 26e _____ (from worksheet in Instruction 14)..... 26 _____



Dollars Cents

27. Net income (Subtract line 26 from line 25)
28. Total exemption amount (from EXEMPTIONS area, page 1) See Instruction 10
29. Enter your AGI factor (from worksheet in Instruction 14)
30. Maryland exemption allowance (Multiply line 28 by line 29)
31. Taxable net income (Subtract line 30 from line 27) Figure tax on Form 505NR

MARYLAND TAX COMPUTATION - COMPLETE FORM 505NR BEFORE CONTINUING

32a. Maryland tax from line 16 of Form 505NR (attach Form 505NR)
32b. Special nonresident tax from line 17 of Form 505NR (attach Form 505NR)
32c. Total Maryland tax (Add lines 32a and 32b)
33. Earned income credit from worksheet in Instruction 20
34. Poverty level credit from worksheet in Instruction 20
35. Other income tax credits for individuals from Part G, line 8 of Form 502CR (Attach Form 502CR)
36. Business tax credits (Attach Form 500CR)
37. Total credits (Add lines 33 through 36)
38. Maryland tax after credits (Subtract line 37 from line 32c) If less than 0, enter 0.
39. Contribution to Chesapeake Bay and Endangered Species Fund (See Instruction 21)
40. Contribution to Fair Campaign Financing Fund (See Instruction 21)
41. Contribution to Maryland Cancer Fund (See Instruction 21)
42. Total Maryland income tax and contributions (Add lines 38 through 41)
43. Total Maryland tax withheld (Enter total from and attach your W-2 and 1099 forms if MD tax is withheld)
44. 2009 estimated tax payments, amount applied from 2008 return, payments made with Form 502E and Form MW506NRS
45. Refundable earned income credit from worksheet in Instruction 20
46. Nonresident tax paid by pass-through entities (Attach Schedule K-1 or other statement)
47. Refundable income tax credits from Part H, line 6 of Form 502CR (Attach Form 502CR. See Instruction 22)
48. Total payments and credits (Add lines 43 through 47)
49. Balance due (If line 42 is more than line 48, subtract line 48 from line 42)
50. Overpayment (If line 42 is less than line 48, subtract line 42 from line 48)
51. Amount of overpayment TO BE APPLIED TO 2010 ESTIMATED TAX
52. Amount of overpayment TO BE REFUNDED TO YOU (Subtract line 51 from line 50) See line 55
53. Interest charges from Form 502UP or for late filing (See Instruction 23) Total
54. TOTAL AMOUNT DUE (Add line 49 and line 53) .IF \$1 OR MORE, PAY IN FULL WITH THIS RETURN.

For credit card or electronic payment check here and see Instruction 25.

DIRECT DEPOSIT OF REFUND (See Instruction 23) Please be sure the account information is correct.

In order to comply with new banking rules, please, check here if this refund will go to an account outside the United States. If checked, see instruction 23.

55. For the direct deposit option, complete the following information, clearly and legibly: 55a. Type of account: Checking Savings

55b. Routing number (9-digit) 55c. Account number

Daytime telephone no. Home telephone no. CODE NUMBERS (3 digits per box) 049

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements and to the best of my knowledge and belief it is true, correct and complete. If prepared by a person other than taxpayer, the declaration is based on all information of which the preparer has any knowledge. Check here if you authorize your preparer to discuss this return with us. Check here if you authorize your paid preparer not to file electronically.

Make checks payable and mail to: Comptroller of Maryland, Revenue Administration Division, Annapolis, Maryland 21411-0001 It is recommended that you include your Social Security number on check using blue or black ink.

Your signature Date Preparer's SSN or PTIN (required by law) Signature of preparer other than taxpayer
Spouse's signature Date Address and telephone number of preparer