

MARYLAND FORM 515

FOR NONRESIDENTS EMPLOYED IN MARYLAND WHO RESIDE IN JURISDICTIONS THAT IMPOSE A LOCAL INCOME OR EARNINGS TAX ON MARYLAND RESIDENTS TAX RETURN



245150099

2024 \$

OR FISCAL YEAR BEGINNING [] 2024, ENDING []

Social Security Number [] Spouse's Social Security Number []

First Name [] MI []

Last Name []

Spouse's First Name [] MI []

Spouse's Last Name []

Does your name match the name on your social security card? If not, to ensure you get credit for your personal exemptions, contact SSA at 1-800-772-1213 or visit ssa.gov.

Current Mailing Address Line 1 (Street No. and Street Name or PO Box) [] Maryland County []

Current Mailing Address Line 2 (Apt No., Suite No., Floor No.) [] City, Town or Taxing Area []

Name of county and incorporated city, town or special taxing area in which you were employed on the last day of the taxable period if you earned wages in Maryland. (See Instruction 6.)

City or Town [] State [] ZIP Code + 4 []

Foreign Country Name [] Foreign Province/State/County []

Foreign Postal Code []

CHECK ONE BOX

- 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 SSN []
4. Head of household
5. Qualifying surviving spouse with dependent child
6. Dependent taxpayer (Enter 0 in Exemption Box (A) - See Instruction 7.)

RESIDENCE INFORMATION See Instruction 8.

Enter 2-letter state code for your state of legal residence. []
If PA resident, enter both County [] and City, Borough or Township []
Were you a resident of another state for the entire year of 2024? If no, attach explanation. [] Yes [] No
Are you or your spouse a member of the military? [] Yes [] No
Did you file a Maryland income tax return for 2023? [] Yes [] No If "Yes," was it a [] Resident or a [] Nonresident return?
Dates you resided in Maryland for 2023. If none, enter "NONE": FROM [] TO [] (MMDDYYYY).
[] Check here for Maryland taxes withheld in error. (See Instruction 2.)

EXEMPTIONS See Instruction 9. Check appropriate box(es). NOTE: If you are claiming dependents, you must attach the Dependents' Information Form 502B to this form in order to receive the applicable exemption amount.

A. [] Yourself [] Spouse Enter number checked [] See Instruction 9 A. \$ [] 00
B. [] 65 or over [] 65 or over
[] Blind [] Blind Enter number checked [] X \$1,000 B. \$ [] 00
C. Enter number from line 3 of Dependents Form 502B [] See Instruction 9 C. \$ [] 00
D. Enter Total Exemptions (Add A, B and C.) [] Total Amount D. \$ [] 00



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Name [] SSN []

INCOME AND ADJUSTMENTS INFORMATION (See Instruction 10.)

(1) FEDERAL INCOME (LOSS)

(2) MARYLAND INCOME (LOSS)

(3) NON-MARYLAND INCOME (LOSS)

Table with 4 columns: Line number, Description, (1) FEDERAL INCOME (LOSS), (2) MARYLAND INCOME (LOSS), (3) NON-MARYLAND INCOME (LOSS). Rows 1-17 include items like Wages, salaries, tips, etc., Dividend income, etc.

ADDITIONS TO INCOME (See Instruction 11.)

Table with 4 columns: Line number, Description, (1) FEDERAL INCOME (LOSS), (2) MARYLAND INCOME (LOSS), (3) NON-MARYLAND INCOME (LOSS). Rows 18-21 include Non-Maryland loss and adjustments, Other, Total additions, and Total federal adjusted gross income.

SUBTRACTIONS FROM INCOME (See Instruction 12.)

Table with 4 columns: Line number, Description, (1) FEDERAL INCOME (LOSS), (2) MARYLAND INCOME (LOSS), (3) NON-MARYLAND INCOME (LOSS). Rows 22-26 include Taxable Military Income, Other, Total subtractions, Maryland adjusted gross income, and RESERVED.

DEDUCTION METHOD (All taxpayers must select one method and check the appropriate box)

Table with 4 columns: Line number, Description, (1) FEDERAL INCOME (LOSS), (2) MARYLAND INCOME (LOSS), (3) NON-MARYLAND INCOME (LOSS). Row 27 includes STANDARD DEDUCTION METHOD and ITEMIZED DEDUCTION METHOD.

Table with 4 columns: Line number, Description, (1) FEDERAL INCOME (LOSS), (2) MARYLAND INCOME (LOSS), (3) NON-MARYLAND INCOME (LOSS). Rows 28-32 include NET INCOME, Total exemption amount, AGI factor, Maryland exemption allowance, and Taxable net income.

MARYLAND TAX COMPUTATION - Complete Form 505NR before continuing.

Table with 4 columns: Line number, Description, (1) FEDERAL INCOME (LOSS), (2) MARYLAND INCOME (LOSS), (3) NON-MARYLAND INCOME (LOSS). Rows 33-36 include Maryland tax from Line 16, Recaptured credit, Poverty level credit, and Business tax credits.

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Name SSN

37. Total credits (Add Lines 34 through 36.) **37.** 00
38. Maryland tax after credits (Subtract Line 37 from the sum of Line 33 and 33a) If less than 0, enter 0. **38.** 00

LOCAL TAX COMPUTATION

39. Local tax from Line 18 of Form 505NR. Enter local tax rate used. See Instruction 20..0 **39.** 00
40. Local poverty level credit (from Local Poverty Level Credit Worksheet in Instruction 20.) **40.** 00
41. Local tax after credits (Subtract Line 40 from Line 39.) If less than 0, enter 0 **41.** 00
42. **TOTAL MARYLAND AND LOCAL TAX** (Add Lines 38 and 41.) **42.** 00
43. Contribution to Chesapeake Bay and Endangered Species Fund **43.** 00
44. Contribution to Developmental Disabilities Services and Support Fund..... **44.** 00
45. Contribution to Maryland Cancer Fund **45.** 00
46. Contribution to Fair Campaign Financing Fund..... **46.** 00
47. **Total Maryland income tax, local income tax and contributions** (Add Lines 42 through 46.) **47.** 00

48. Total Maryland and local tax withheld (Enter total from your W-2 and 1099 forms and attach if MD and/or local tax is withheld.) **48.**
49. 2024 estimated tax payments, amount applied from 2023 return and payments made with an extension request..... **49.**
50. Enter amount of Maryland tax from Line 38 if **Pennsylvania resident** **50.**
51. Refundable personal income tax credits from Part CC, Line 10 of Form 502CR (Attach Form 502CR. See Instruction 21.)..... **51.**
52. Total payments and credits (Add Lines 48 through 51.)..... **52.**
53. Balance due (If Line 47 is more than Line 52, subtract Line 52 from Line 47.) **53.**
54. Overpayment (If Line 47 is less than Line 52, subtract Line 47 from Line 52.) **54.**
55. Amount of overpayment **TO BE APPLIED TO 2025 ESTIMATED TAX.** **55.**
56. Amount of overpayment **TO BE REFUNDED TO YOU** (Subtract Line 55 from Line 54.)..... **REFUND** **56.**
57. Interest charges from Form 502UP or for late filing **Total** **57.**
58. **TOTAL AMOUNT DUE** (Add Line 53 and Line 57.) **IF \$1 OR MORE, PAY IN FULL WITH THIS RETURN** .. **58.**

CODE NUMBERS (3 digits per line)

Check here if you authorize your preparer to discuss this return with us. Check here if you agree to receive your 1099G Income Tax Refund statement electronically. 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.

Your signature _____ Date

Spouse's signature _____ Date

Printed name of the preparer / or Firm's name _____

Street address of preparer or Firm's address _____

Signature of preparer other than taxpayer (Required by Law) _____

City, State, ZIP code +4 _____

Daytime telephone no. Home telephone no.

Telephone number of preparer Preparer's PTIN (Required by Law)

Make check or money order payable to Comptroller of Maryland. On your check or money order, you must include the Social Security number or Individual Taxpayer Identification Number (ITIN) of the taxpayer if filing individually, if filing jointly, you must include the Social Security number/ ITIN of the primary taxpayer, tax type, and tax year on the check or money order. Mail to:

**Comptroller of Maryland
Revenue Administration Division
110 Carroll Street
Annapolis, Maryland 21411-0001**

To make an online payment, scan the QR code below and follow instructions.

