2. Enter tax from Tax Table or Computation Worksheet Schedules I or II. Continue to Part II2. 0 PART II - CALCULATION OF MARYLAND TAX 00 3. Enter your federal adjusted gross income from Form 505 00 (or Form 515), line 17 (Column 1)			ONRESIDENT	33 37 39 41	43 45 4/ 49) لادן (دو (دو (دو <u>ب</u> رو		2024
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Boouses First Name Process Social Security Name Species Social Security Name If you are filling Form 515, use the Form SDSNR Instructions appearing on page 2 of this form. If you are filling Form 515, use the Form SDSNR Instructions appearing in Instruction 18 of the Form 515 Instruction PART I - CALCULATION OF TAX WITHOUT ALLOWING CERTAIN MODIFICATIONS 1. 0 1. Enter Taxable net income from Form 505, line 31 (or Form 515, line 32). 1. 0 2. Enter tax from Tax Table or Computation Worksheet Schedules 1 or II. Continue to Part II. 2. 0 3. Enter your federal adjusted gross income from Form 505 0 0 0 3. Enter the Taxable Military Income of a Norresident from line 22 of Form 505. 5. 6a. 0 6. Enter your subtractions from Form 505 (or 515) not included on lines 5 5. 6a. 0 6. Enter your subtractions from Form 505 (or 515) not included on lines 5 6b. 7. 0 7. Add lines 5 through 6b. 7. 8. 0 0 8. Maryland Income Fort Divide ing 8 by line 3. The factor and be exceed 1.00000 and cannot be less than 0. If line 8 by line 3. The factor and be exceed 1.00000 and cannot be less than 0. If line 8 by line 3. The factor and be exceed 1.000000 and cannot be less than 0. If line 8 by line 9. The factor and be exceed 1.000000 and cannot be les	5							
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line 3 is 0 or less, the factor is 1.000000	9.	Maryland Income Factor. D	Divide line 8 by lin	ie 3. The fact	or cannot excee	d 1.000000 and		
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a you are using the station deduction, introduction on line 10a 10a. 00 If you are itemizing your deductions, multiply the deduction on 00 Form 505, line 26d, by line 9 of this form and enter on line 10b 10b. 00 Form 515 Users, see Instruction 18 in Form 515 Instructions. 00 11. Net income (Subtract line 10a or 10b rom line 8.)	10.	Deduction amount.						
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11. Net income (Subtract line 10a or 10b from line 8.)		Form 505, line 26d, by li	line 9 of this form	and enter on	line 10b10	b.	00	
 12. Exemption amount. Multiply the total exemption amount on Form 505, line 28 (or Form 515, line 29) by line 9								
(or Form 515, line 29) by line 9. 0 13. Maryland Taxable Net Income (Subtract line 12 from line 11.). 13. 14. Enter the tax amount from line 2 of this form. 14. 15. Maryland Nonresident factor: Divide the amount on line 13 on this form by line 1. 14. 16. Maryland Tax. Multiply line 14 by line 15. Enter this amount on Form 505, line 32a 0 (Form 515, line 33). 16. 17. Special nonresident tax. Multiply line 13 of this form by 0.0225. Enter this amount 17. 17. Special nonresident tax. Multiply line 13 of this form by 0.0225. Enter this amount 0 17. Special nonresident tax. Multiply line 13 of this form by 0.0225. Enter this amount 0 17. Special 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 39. 19. If line 13 is 0 or less, enter 0.							11.	00
13. Maryland Taxable Net Income (Subtract line 12 from line 11.)								
14. Enter the tax amount from line 2 of this form. 0 15. Maryland Nonresident factor: Divide the amount on line 13 on this form by line 1. 0 16. Maryland Nonresident factor: Divide the amount on line 13 on this form by line 1. 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 16. (Form 515, line 33). 16. 17. Special nonresident tax. Multiply line 13 of this form by 0.0225. Enter this amount on Form 505, line 32b. If line 13 is 0 or less, enter 0. 17. 17. Special nonresident tax. Multiply line 13 of this form by 0.0225. Enter this amount on Form 505, line 32b. If line 13 is 0 or less, enter 0. 17. 17. FORM 515 FILERS ONLY. 0 17. Jr 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. 18. Local Income Tax. Multiply line 13 of this form by the local rate of the Maryland county 17. 19. Gr Baltimore City) where you are employed. Enter this amount on Form 515, line 39. 18. 19. If line 13 is 0 or less, enter 0. 18. 18. 10. If line 13 is 0 or less, enter 0. 18		(or Form 515, line 29) by	line 9					
 15. Maryland Nonresident factor: Divide the amount on line 13 on this form by line 1. If more than 1.000000, enter 1.000000. If 0 or less, the factor is 0								
If more than 1.000000, enter 1.000000. If 0 or less, the factor is 0							14.	00
16. Maryland Tax. Multiply line 14 by line 15. Enter this amount on Form 505, line 32a (Form 515, line 33)								
 (Form 515, line 33)							15.	
 17. Special nonresident tax. Multiply line 13 of this form by 0.0225. Enter this amount on Form 505, line 32b. If line 13 is 0 or less, enter 0								
on Form 505, line 32b. If line 13 is 0 or less, enter 0							16.	00
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 39. If line 13 is 0 or less, enter 0	17.							
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NONRESIDENT INCOME TAX CALCULATION INSTRUCTIONS

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 or Form 515, line 32.
- 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 or Form 515 lines 17 (column 1).
- Line 3a. Enter your earned income.

Earned income includes wages, salaries, tips, professional fees and other compensation received for personal services you performed. It also includes any amount received as a scholarship that you must include in your federal AGI.

- Line 4. Enter the amount from Form 505 or 515, lines 21.
- Line 5. Taxable Military Income of a nonresident, if applicable.
- Line 6a. Enter the amount of your subtractions from lines 23 of Form 505 or 515.
- Line 6b. Enter any non-Maryland income (not including losses reported on lines 1 through 14 of column 3, or adjustments to income reported on line 16 of column 3) from Form 505 (or 515), that have not been included on lines 5 or 6a of this form.

Important Note: Make sure that you follow the instruction for line 6b above to arrive at the correct amount. The non-Maryland losses and adjustments should have been reported on line 18 of Form 505 (or 515) and included on the amounts reported on line 4 of this form.

Be sure to include the following items if not already included on lines 5 on 6a.

- 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 Forms 502 and 505 should be included.
- Line 17 of column 3 on Form 505 (or 515) 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 7.** Add lines 5 through 6b.
- 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 six decimal places. The factor cannot exceed 1.000000 and cannot be less than 0. If line 8 is 0 or less, the factor is 0. If line 8 is greater than 0 and line 3 is 0 or less, the factor is 1.000000.
- **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 or Form 515, line 29 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 six decimal places. If more than 1.000000, enter 1.000000. If 0 or less, enter 0.
- 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 or Form 515, line 33.
- Line 17. Multiply line 13 by 0.0225. Enter this amount on line 17 and on Form 505, line 32b. If line 13 is 0 or less, enter 0.

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

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