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)			<b>ONRESIDENT</b>	33 37 39 41	43 45 4/ 49	) لادן (دو (دو (دو <u>ب</u> رو		2024
ATTACH TO YOUR TAX RETURN 2400099  First Nore ATTACH TO YOUR TAX RETURN 2400099  First Nore First N			ICOME TAX					
First Name       H1       Last Name       Bectal Security Number         First Name       H1       Secure State Name       Bectal Security Number         H you are filing Form 505, use the Form 505NR Instructions appearing in Instruction 10 of the Form 515 Instruction       Bectal Security Number         H you are filing Form 505, use the Form 505NR Instructions appearing in Instruction 10 of the Form 515 Instruction       Instruction Tex VIHOUT ALLOWING CERTAIN MODIFICATIONS         1. Enter Taxable net Income from Form 505, line 31 (or Form 515, line 32)       1       0         2. Enter tors form Tax Table or Computation Worksheet Schedules I or II. Continue to Part II       0         3. Enter your federal adjusted gross income plus additions from Form 505 (or 515) line 21       4.       0         6. Enter your subtractions from Ine 22 of form 505 or Form 505       5.       6.       0         6. Enter your subtractions from Ine 23 of form 505 or 515) net 1.       6.       0       0         7. Add lines 5 through 6b.       .       .       .       .       0         8. Maryland Income from Form 505 (or 515) net influed 24 of form 505 and 0       .       .       0         9. Maryland Income from Form 505 (or 515) net influed 26 of this form (See Instruction 2.       .       .       .       .         9. Maryland Income from Form 505 (or 515) net inclididid on lines 5       .       . <th></th> <th></th> <th></th> <th></th> <th></th> <th>24505N099</th> <th></th> <th></th>						24505N099		
Instrume       N       Last Nume       Secure Secure Secure Nume         Socure Final Nume       N       Spore Last Nume       Spore Secure Secure Nume         If you are filing Form SDS, use the Form SDSNR Instructions appearing in Instruction 30 of the Form SDS Instruction       Spore Secure Secure Nume         PART I       CALCULATION OF TAX WITHOUT ALLOWING CERTAIN MODIFICATIONS       1       Spore Secure		AII	TACH TO YOUR TA	X RETURN				
Instruction       N       Last Name       Security Number         Features Final Name       N       Exponent Last Name       Security Number         If you are filling Form S05, use the Form S05NR Instructions appearing in Instruction 18 of the Form S15 Instruction       Security Number         PART II - CALCULATION OF TAX WITHOUT ALLOWING CERTAIN MODEFICATIONS       I.       Security Number         I. Enter taxable net income from Form Sons Dis. Ine 31 (or Form S15, Ine 32)       I.       I.         2. Enter tax from Tax Table or Computation Worksheet Schedules I or II. Continue to Part II.       Z.       I.         3. Earne Income (See Instructions).       3.       I.       I.         3. Enter your federal adjusted gross income plus additions from Form S05 (or S15) ine 12 (or Form S15).       I.       I.         4. Enter your subtractions from Ima 23 of Form S05 or Form S15								
Secure Fire Name         M         Spoure Last Name         Spoure Social Security Name           If you are filling Form SDS, use the Form SDSNR Instructions appearing in Instruction 18 of the Form SDS Instruction         Spoure Social Security Name           PART I         CALCULATION OF TAX WITHOUT ALLOWING CERTAIN MODIFICATIONS         I.         I.           I. Enter taxable net income form Form SDS, line 31 (or form SDS, line 32)         I.         I.         I.           J. Enter taxable net income form Form SDS, line 31 (or form SDS, line 32)         I.         I.         I.           J. Enter tax from Tax Table or Computation Worksheet Schedules I or II. Continue to Part II.         Z.         II.           J. Enter the Taxable Mitincome form Form SDS.         J.         J.         J.           J. Enter the Taxable Mitincome form Form SDS Sci SDS or Form SDS.         J.         J.         J.           J. Enter the Taxable Mitincome from Form SDS for SDS or Form SDS.         J.         J.         J.         J.           J. Add lines S through BD.         J.         J.         J.         J.         J.         J.           J. Add lines S through BD.         J.         J.         J.         J.         J.         J.           J. Add lines S through BD.         J.         J.         J.         J.         J.         J.	5							
Secure First Name         No         Secure Last Name         Secure Social Security Name           If you are filling Form SDS, use the Form SDSNR Instructions appearing in Instruction 18 of the Form SDS Instruction         Secure Version         Secure Version           If you are filling Form SDS, use the Form SDSNR Instructions appearing in Instruction 18 of the Form SDS Instruction         Secure Version         Secure Version           PART II - CALCULATION OF TAX WITHOUT ALLOWING CERTAIN MODIFICATIONS         I.         Secure Version         Secure Version           3.         Enter tax from Tax Table or Computation Worksheet Schedules I or II. Continue to Part II 2.         O           9         PART II - CALCULATION OF MARVLAND TAX         3.         Enter tox Calcularity Income of a Nonresident from Ima 22 of Form SDS.         5.         GE           3.         Enter your federal adjusted gross income plus additions from Form SDS.         6.         GE         GE           3.         Enter tox Taxable Mittincome from Form SDS for SDS or Form SDS.         6.         GE         GE           5.         Finter non-Maryland income from Form SDS for SDS not included on lines 5         Form SDS         GE         GE           7.         Add lines S through 6b.         Form SDS in SD and SE         GE         GE         GE           8.         If you are using the standard deduction, recalculare the findard deducti	First Na	me	MT	Last Name			Social Secu	ity Number
Spoule's Lear Name         NI         Spoule's Lear Name         Spoule's Clark Name         Spoule's Lear Name           If you are filing Form 505, use the Form SOSNR Instructions appearing in Instruction 18 of the Form 515 Instruction         Instruction 12 of this form.           If you are filing Form 515, use the Form SOSNR Instructions appearing in Instruction 18 of the Form 515 Instruction         Instruction 12 of this form.           I Enter Taxable net Income from Form 505, line 31 (or Form 515, line 32).         1.         Image: Clark Name           2. Enter tax from Tax Table or Computation Worksheet Schedules 1 or II. Continue to Part II.         2.           PART II - CALCULATION OF MARYLAND TAX         3.         Image: Clark Name         3.           3. Enter thy Ur federal adjusted gross income from Form 505         0.0         0.0         0.0           4. Enter your federal adjusted gross income plus additions from Form 505.         5.         6.         6.         0.0           5. Enter your subtractions.				Last Marrie			Social Secul	
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							
If you are filing Form 505, use the Form 505NR Instructions appearing in Instruction 18 of the Form 515 Instruction         If you are filing Form 515, use the Form 505NR Instructions appearing in Instruction 18 of the Form 515 Instruction         PART I - CALCULATION OF TAX WITHOUT ALLOWING CERTAIN MODIFICATIONS         1. Enter tax from Tax Table or Computation Worksheet Schedules 1 or 11. Continue to Part II.       2.         PART II - CALCULATION OF MAXELIAND TAX       3.         3. Enter your federal adjusted grass income from form 505       00         (or form 515), line 17 (Column 1).       3.         4. Enter your federal adjusted grass income plus additions from Farm 505 (or 515) line 21.       4.         5. Enter the Taxable Military Income of a Norresident from line 22 of Form 515.       5.         6. Enter your subtractions from fine 7050 or Form 515.       6.         6. Enter your subtractions from line 23 of Form 505 or 515) not included on lines 5       7.         7. Add lines 5 through 6b.       7.       8.         7. Add lines 5 through 6b.       7.       8.         8. Maryland Adjusted Gross Income. Subtract line 7 from line 4.       8.       8.         9. Maryland Adjusted Gross Income. Subtract line 8 and enter on line 8.       8.       8.         9. Maryland Income Factor. Divide line 8 by line 3. The factor campot exceed 1.000000 and campot be less than 0.1 fine 8 is or less, the factor is 1.000000.       9.	y Crouce'	s First Name	MI	Spouse's Last Na	ime		Spouse's So	cial Security Numbe
If you are filing Form 515, use the Form SOSNR Instructions appearing in Instruction 18 of the Form 515 Instruction         PART I - CALCULATION OF TAX WITHOUT ALLOWING CERTAIN MODIFICATIONS       1         . Enter Taxable net income from Form 505, line 31 (or Form 515, line 32).       1         . Enter tax from Tax Table or Computation Worksheet Schedules 1 or II. Continue to Part II.       2         . Enter vour federal adjusted gross income from Form 505       0         (or Form 515), line 17 (Column 1).       3         . Enter vour federal adjusted gross income pius additions from Form 505 (or 515) line 21       4         . Enter vour federal adjusted gross income pius additions from Form 505 (or 515) line 21       4         . Enter vour subtractions from line 22 of Form 505 or Form 515.       6a.         . Gb. Enter non-Maryland income from Form 505 (or 515) not included on lines 5       6b.         . Add lines 5 through 6b       7         . Maryland Adjusted Gross income. Subtract line 7 from line 4.       8.         . If you are using the standard deduction, recalculate the standard deduction based on the income on line 8 and enter on line 8 and enter on line 8 and and line 3 is 0 or less, the factor 16 0. If line 8 is greater than 0 and line 3 is 0 or less, the factor 18 0.0000.       9.         . Deduction amount.								
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 I or II. Continue to Part II.       0         PART II - CALCULATION OF MARYLAND TAX       3. Enter your federal adjusted gross income from Form 505       10       0         3a. Earned Income (See Instructions.).       3.       60       0       0         4. Enter your federal adjusted gross income plus additions from Form 505 (or 515) line 21.       4.       0         5. Enter the Taxable Military Income of a Nonresident from line 22 of Form 505.       5.       5.       0         6. Enter your subtractions from line 23 of Form 505 (or 515) line 21.       6a.       0       0         7. Add lines 5 through 6b.       7       0       0       0         7. Add lines 5 through 6b.       7       0       0       0         7. Add lines 5 through 6b.       7       0       0       0       0         8. Maryland Adjusted Gross income. Subtract line 7 from line 4.       7       0       0       0         9. Add lines 5 through 6b.       7       0       0       0       0       0         9. Add lines standard deduction, recalculate the St								5 Instruction
2. Enter tax from Tax Table or Computation Worksheet Schedules 1 or II. Continue to Part II.       2.       0         PART II - CALCULATION OF MARYLAND TAX       5. Enter your Federal adjusted gross income from Form 505       00         3. Enter the Taxable Military Income of a Nonresident from line 22 of Form 505.       00         4. Enter your Federal adjusted gross income plus additions from Form 505 (or 515) line 21.       4.         5. Enter the Taxable Military Income of a Nonresident from line 22 of Form 505.       6a.         6a. Enter your subtractions from line 23 of Form 505 (or 515) not included on lines 5       6a.         6 of this form (See instructions.).       7.         6. Enter non-Maryland income from Form 505 (or 515) not included on lines 5       6a.         7. Add lines 5 through 6b.       7.         8. Maryland Adjusted Gross income. Subtract line 7 from line 4.       8.         17 you are using the standard deduction, recalculate the standard deduction necessed 1,000000 and cannot be less than 0. If line 8 is on line 3.       60         9. Maryland Income Factor. Divide line 8 by line 3. The factor cannot exceed 1,000000 and cannot be less than 0. If line 8 is form and enter on line 10a.       00         10. Deduction amount.       17 you are using the standard deduction, metafox the standard deduction and the factor stop.       00         10. Deduction amount.       17 you are using the standard deduction and enter on line 10a.       00								
PART II       CALCULATION OF MARYLAND TAX         3. Enter your federal adjusted gross income from Form 505 (or Form 515), line 21 (Column 1)	1.	Enter Taxable net income	from Form 505, li	ne 31 (or For	m 515, line 32)		1.	0
<ul> <li>S. Enter your federal adjusted gross income from Form 505 (or Form 515), line 17 (Column 1).</li> <li>S. Enter by a federal adjusted gross income plus additions from Form 505 (or 515) line 21.</li> <li>4. Enter your federal adjusted gross income plus additions from Form 505 (or 515) line 21.</li> <li>4. Enter your subtractions from line 23 of Form 505 or Form 515.</li> <li>5. Enter the Taxable Military Income of a Nonresident from line 22 of Form 505.</li> <li>6. Enter your subtractions from line 23 of Form 505 or Form 515.</li> <li>6. Enter your subtractions from line 23 of Form 505 or Form 515.</li> <li>7. 6. Enter your subtractions from line 23 of Form 505 or Form 515.</li> <li>8. Maryland Aliusted Gross Income. Subtract line 7 rom line 4.</li> <li>8. Maryland Adjusted Gross Income on line 8 and enter om line 8a</li></ul>	2.	Enter tax from Tax Table c	or Computation W	orksheet Sch	edules I or II. C	ontinue to Part II	2.	01
a. Enter Jos Laboration 10.1.       a.       b.a.         3a. Earned Income (See instructions.)       b.a.       b.a.       b.a.         4. Enter your federal adjusted gross income plus additions from Form 505 (or 515) line 214.       c.       b.a.         5. Enter the Taxable Military Income of a Nonresident from line 22 of Form 505.       c.       c.       c.         6. Enter your subtractions from line 23 of Form 505 or Form 515.       c.       c.       c.         6. Enter non-Maryland income from Form 505 (or 515) hot included on lines 5       c.       c.       c.         or 6a of this form (See instructions.).       b.6b.       c.       c.       c.       c.         7. Add lines 5 through 6b.       7.       Add line 5 through 6b.       7.       d.       maryland Adjusted Gross Income. Subtract line 7 from line 4.       8.       D.0         9. Maryland Income factor. Divide line 8 by line 3. The factor cannot exceed 1.000000 and cannot be less than 0. If line 8 is 0 or less, the factor is 0.00000.       c.       .       9.         10. Deduction amount.       If you are using the standard deduction, multiply the standard       deduction on line 8 aby line 9 of this form and enter on line 10a10a.       0.0         11 fry ou are using the standard deduction, multiply the deduction on form 505, line 264, by line 9.       1.1       0.0         12. Exemption amount. Multiply the t	PART	II - CALCULATION O	F MARYLAND T	AX				
3a. Earned Income (See instructions.).       > 3a.       00         4. Enter your federal adjusted gross income plus additions from Form 505 (or 515) line 21.       4.       0         5. Enter the Taxable Military Income of a Nonresident from line 22 of Form 505.       5.       5.         6a. Enter your subtractions from form 505 (or 515) not included on lines 5       6a.       0         6b. Enter non-Maryland lincome from Form 505 (or 515) not included on lines 5       6b.       0         7. Add lines 5 through 6b.       7.       6b.       7.         7. Add lines 5 through 6b.       7.       8.       8.       9.         9. Maryland Adjusted Gross Income. Subtract line 7 from line 4.       8.       9.       9.         9. Maryland Income Factor. Divide line 8 by line 3. The factor scanot 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.       9.       9.         10. Deduction amount.       11       14       14       14       14         11. Jf you are using the standard deduction, multiply the deduction on IF form 505, line 26d, by line 9 of this form and enter on line 10a.       100       16         12. Vou are itemizing your deductions, multiply the deduction.       100       17       9.       11         13. Not income (Subtract line 10a or 10b from line 8.       10	3.	Enter your federal adjusted	d gross income fro	om Form 505				
<ul> <li>3a. Earned Income (See instructions.)</li></ul>		(or Form 515), line 17 (Co	olumn 1)			3.	00	
5. Enter the Taxable Military Income of a Nonresident from line 22 of Form 505.       5.       6.         6.a. Enter your subtractions from line 23 of Form 505 or Form 515.       6.       6.         6.b. Enter non-Maryland lincome from Form 505 (or 515) not included on lines 5       6.       6.         7.       7.       7.       7.         8. Maryland Adjusted Gross Income. Subtract line 7 from line 4.       7.       7.         9. Maryland Adjusted Gross Income. Subtract line 7 from line 4.       8.       00         9. Maryland Income from Eator. Divide line 8 by line 3. 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.       9.         11. You are using the standard deduction, multiply the standard deduction on line 8 aby line 9 of this form and enter on line 10 a. 10a.       00         12. Optimize The income (Subtract line 10 form 515 Instructions.       9.       00         13. Naryland Taxable Net line 20 of Dib form line 8.)       11.       00         14. Vou are using the standard deduction, multiply the deduction on Form 505, line 26d, by line 9 of this form and enter on line 10b 10b.       00         14. Vou are using the standard deduction in 10 a. 10a.       11.       00         15. The root S15. line 26d, by line 9 of this form and enter on line 10b 10b.       00         16. Form 515 line 20, by line 9	3a.						00	
6a. Enter your subtractions from line 23 of Form 505 or Form 515       6a.       0         6b. Enter non-Maryland income from Form 505 (or 515) not included on lines 5       6a of dai of this form (See instructions.).       >>>>>>>>>>>>>>>>>>>>>>>>>>>>>>	4.	Enter your federal adjusted	d gross income pl	us additions f	rom Form 505 (	or 515) line 21.	4.	0
6b. Enter non-Maryland income from Form 505 (or 515) not included on lines 5       6b.       0         or Ga of this form (See instructions.)	5.	Enter the Taxable Military	Income of a Nonr	esident from	line 22 of Form	505	5.	0
or Ga of this form (See instructions.).       • 6b.       0         7. Add lines 5 through 6b.       7.       0         8. Maryland Adjusted Gross Income. Subtract line 7 from line 4.       7.       0         9. Maryland Adjusted Gross Income. Subtract line 7 from line 4.       00       0         9. Maryland Income Factor. Divide line 8 by line 3. The factor cannot exceed 1.000000 and       00       0         9. Maryland Income Factor. Divide line 8 by line 3. The factor cannot exceed 1.000000 and       0       0         10. Deduction amount.       11       11       11       0         11 f you are using the standard deduction, multiply the standard       00       0       0         12 you are itemizing your deductions, multiply the deduction on       00       0       0         14 you are using the standard deduction, multiply the deduction on       00       0       0         15 you are itemizing your deductions, multiply the deduction on       00       0       0         15 you are itemizing your deductions, multiply the deduction on       00       0       0         16 you are itemizing your deductions, multiply the deduction on       100       0       0         16 you are itemizing your deductions, multiply the deduction on       11       0       0         17 you are itemizing your deductions, mult	6a.	Enter your subtractions fro	om line 23 of Forn	n 505 or Forn	n 515		6a.	0
7. Add lines 5 through 6b.       7.         8. Maryland Adjusted Gross Income. Subtract line 7 from line 4.       7.         9. Maryland Adjusted Gross Income. Subtract line 7 from line 4.       8.         1f you are using the standard deduction, recalculate the standard deduction based on the income on line 8 and enter on line 8 a. 8a.       00         9. Maryland Income Factor. Divide line 8 by line 3. 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.       9.         10. Deduction amount.       If you are using the standard deduction, multiply the standard deduction on line 8 aby line 9 of this form and enter on line 10a10a.       00         17 you are using the standard deduction, multiply the deduction on form 515 Users, see Instruction 18 in Form 515 Instructions.       00         11. Net income (Subtract line 10 a or 10b from line 8.).       11.       00         12. Exemption amount. Multiply the total exemption amount on Form 505, line 28 (or Form 515, line 29) by line 9.       12.       0         13. Maryland Taxable Net Income (Subtract line 12 from line 11.).       13.       0       0         14. Enter the tax amount from line 2 of this form.       14.       0       0         14. Enter the tax amount form line 1 or this form by 0.0225. Enter this amount on Form 505, line 32a (Form 515, line 33).       15.       15.       0         15. Maryland Taxab	6b.	Enter non-Maryland income	e from Form 505	(or 515) not	included on line	s 5		
a. Maryland Adjusted Gross Income. Subtract line 7 from line 4		or 6a of this form (See ins	structions.)			<u></u>	▶ 6b.	0
If you are using the standard deduction, recalculate the standard deduction based on the income on line 8 and enter on line 8 a	7.	Add lines 5 through 6b					7.	0
A you are using the standard beduction, recarcing an of the standard beduction based on the income on line 8 and enter on line 8 i8a.       00         9. Maryland Income Factor. Divide line 8 by line 3. 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.       00         10. Deduction amount.       If you are using the standard deduction, multiply the standard deduction on line 8 aby line 9 of this form and enter on line 10a 10a.       00         11 you are itemizing your deductions, multiply the standard deduction on line 8 aby line 9 of this form and enter on line 10b 10b.       00         Form 515. Users, see Instruction 18 in Form 515 Instructions.       11.       00         12. Exemption amount. Multiply the total exemption amount on Form 505, line 28 (or Form 515, line 29) by line 9.       11.       00         13. Maryland Taxable Net Income (Subtract line 12 from line 11.).       13.       00         14. Enter the tax amount from line 2 of this form.       11.       14.       00         15. Maryland Nonresident factor: Divide the amount on line 13 on this form by line 1.       16.       00         15. Maryland Tax. Multiply line 14 by line 15. Enter this amount on Form 505, line 32a (Form 515, line 33).       16.       00         16. Maryland Tax. Multiply line 13 of this form by 0.0225. Enter this amount on Form 505, line 32a (Form 515, line 33).       17.       0         17 you a	8.	Maryland Adjusted Gross I	Income. Subtract I	ine 7 from lir	ne 4	🥂	8.	0
<ul> <li>9. Maryland Income Factor. Divide line 8 by line 3. 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</li></ul>		If you are using the star	indard deduction	, recalculate	e the standard			
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.       9.         10. 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 . 10a.       00         11. Jet you are itemizing your deductions, multiply the deduction on line 8a by line 9 of this form and enter on line 10b 10b.       00         12. Form 505, line 26d, by line 9 of this form and enter on line 10b 10b.       00         13. Net income (Subtract line 10a or 10b from line 8.).       11.         14. Exemption amount. Multiply the total exemption amount on Form 505, line 28 (or Form 515, line 29) by line 9.       11.         15. Exemption amount. Multiply the total exemption amount on Form 505, line 28 (or Form 515, line 29) by line 9.       12.         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 (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 32a (Form 515, FILERS ONLY.       17.         16 You are: (1) a nonresident employed in Maryland and (2) you are a resident of a local jurisdiction that imposes a local income tax.		deduction based on the	income on line	8 and enter	on line 8a8	a.	00	
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		
10. Deduction amount.         11. Deduction amount.         11. Jf you are using the standard deduction, multiply the standard deduction on line 8a by line 9 of this form and enter on line 10a . 10a.       00         11. Jf you are itemizing your deductions, multiply the deduction on 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.       11.       00         12. Exemption amount. Multiply the total exemption amount on Form 505, line 28 (or Form 515, line 29) by line 9.       12.       0         13. Maryland Taxable Net Income (Subtract line 12 from line 11.).       13.       0         14. Enter the tax amount from line 2 of this form.       14.       14.       0         15. Maryland Nonresident factor: Divide the amount on line 13 on this form by line 1.       15.       0         16. Maryland Tax. Multiply line 14 by line 15. Enter this amount on Form 505, line 32a (Form 515, line 33).       0       0         16. Maryland Tax. Multiply line 13 of this form by 0.0225. Enter this amount on Form 505, line 32a (Form 515, line 33).       0       0         17. Special nonresident tax. Multiply line 13 of this form by 0.0225. Enter this amount on Form 505, line 32b.       16.       0         17. 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 mus		cannot be less than 0. If li	ine 8 is 0 or less,	the factor is	0. If line 8 is gr	eater than 0 and		
If you are using the standard deduction, multiply the standard       00         If you are using the standard deduction, multiply the standard       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 10b10b.       00         Form 515 Users, see Instruction 18 in Form 515 Instructions.       01         11. Net income (Subtract line 10a or 10b from line 8.).       01         12. Exemption amount. Multiply the total exemption amount on Form 505, line 28       12         (or Form 515, line 29) by line 9.       11         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.       15.         16. Maryland Tax. Multiply line 14 by line 15. Enter this amount on Form 505, line 32a       16.         (Form 515, line 33).       13 is 0 or less, enter 0.       17.         0       FOR FORM 515 FILERS ONLY.       17         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.         1		line 3 is 0 or less, the fact	tor is 1.000000		•••••		9.	
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.						
If you are itemizing your deductions, multiply the deduction on Form 505, line 26d, by line 9 of this form and enter on line 10b10b. Form 515 Users, see Instruction 18 in Form 515 Instructions. 11. Net income (Subtract line 10a or 10b from line 8.)		If you are using the star	ndard deduction, r	nu <mark>ltiply</mark> the s	tandard			
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Form 515 Users, see Instruction 18 in Form 515 Instructions.         11. Net income (Subtract line 10a or 10b from line 8.)       11.         12. Exemption amount. Multiply the total exemption amount on Form 505, line 28 (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. If more than 1.000000, enter 1.000000. If 0 or less, the factor is 0.       15.         16. Maryland Tax. Multiply line 14 by line 15. Enter this amount on Form 505, line 32a (Form 515, line 33).       0         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. FOR FORM 515 FILERS ONLY.       0         17 Maryland wages. Form 515 filers pay a local income tax instead of the Special Nonresident Tax.       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. If line 13 is 0 or less, enter 0.       0 <td></td> <td>If you are itemizing your</td> <td>r deductions, mult</td> <td>iply the dedu</td> <td>ction on</td> <td></td> <td></td> <td></td>		If you are itemizing your	r deductions, mult	iply the dedu	ction on			
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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.**