

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. \$ [] . []

B. 65 or over 65 or over

Blind Blind Enter number checked [] X \$1,000 B. \$ [] . []

C. Enter number from line 3 of Dependents Form 502B [] See Instruction 9 C. \$ [] . []

D. Enter Total Exemptions (Add A, B and C.) Total Amount D. \$ [] . []

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MARYLAND FORM 515

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245150199

Name SSN

INCOME AND ADJUSTMENTS INFORMATION
(See Instruction 10.)

(1) FEDERAL INCOME (LOSS)

(2) MARYLAND INCOME (LOSS)

(3) NON-MARYLAND INCOME (LOSS)

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

ADDITIONS TO INCOME (See Instruction 11.)

18. Non-Maryland loss and adjustments	<input type="text"/>	<input type="text"/>	<input type="text"/>
19. Other (Enter code letter(s) from Instruction 11.) ▶ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
20. Total additions (Add Lines 18 and 19. See instructions.) ▶	<input type="text"/>	<input type="text"/>	<input type="text"/>
21. Total federal adjusted gross income and Maryland additions (Add Lines 17 (Column 1) and 20.)	<input type="text"/>	<input type="text"/>	<input type="text"/>

SUBTRACTIONS FROM INCOME (See Instruction 12.)

22. Taxable Military Income of Nonresident ▶	<input type="text"/>	<input type="text"/>	<input type="text"/>
23. Other (Enter code letter(s) from Instruction 12.) ▶ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
24. Total subtractions (Add Lines 22 and 23. See instructions.) ▶	<input type="text"/>	<input type="text"/>	<input type="text"/>
25. Maryland adjusted gross income before subtraction of non-Maryland income. (Subtract Line 24 from Line 21.)	<input type="text"/>	<input type="text"/>	<input type="text"/>
26. RESERVED	<input type="text"/>	<input type="text"/>	XXXXXXXXXXXX

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

27. ▶ <input type="checkbox"/> STANDARD DEDUCTION METHOD See Instruction 14 and enter amount	<input type="text"/>
<input type="checkbox"/> ITEMIZED DEDUCTION METHOD See Instruction 15 and enter amount ▶	<input type="text"/>

28. NET INCOME (Subtract Line 27 from Line 25.)	<input type="text"/>
29. Total exemption amount (from EXEMPTIONS area, page 1) See Instruction 16	<input type="text"/>
30. Enter your AGI factor (from worksheet in Instruction 13)	<input type="text"/>
31. Maryland exemption allowance (Multiply Line 29 by Line 30.)	<input type="text"/>
32. Taxable net income (Subtract Line 31 from Line 28.) Figure tax on Form 505NR	<input type="text"/>

MARYLAND TAX COMPUTATION – Complete Form 505NR before continuing.

33. Maryland tax from Line 16 of Form 505NR. (Attach Form 505NR.)	<input type="text"/>
33a. Recaptured credit from Part DD, Line 1 of Form 502CR. (Attach Form 502CR.)	<input type="text"/>
34. Poverty level credit (See Instruction 19.) ▶	<input type="text"/>
35. Income tax credits from Part AA, Line 14 of Form 502CR. (Attach Form 502CR. See instructions.)	<input type="text"/>
36. Business tax credits You must also file Form 505 electronically to claim a business income tax credit.	<input type="text"/>

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245150299

2024
Page 3

Name SSN

37. Total credits (Add Lines 34 through 36.) **37.**

38. Maryland tax after credits (Subtract Line 37 from the sum of Line 33 and 33a) If less than 0, enter 0. **38.**

LOCAL TAX COMPUTATION

39. Local tax from Line 18 of Form 505NR. Enter local tax rate used. See Instruction 20..0 **39.**

40. Local poverty level credit (from Local Poverty Level Credit Worksheet in Instruction 20.) **40.**

41. Local tax after credits (Subtract Line 40 from Line 39.) If less than 0, enter 0 **41.**

42. **TOTAL MARYLAND AND LOCAL TAX** (Add Lines 38 and 41.) **42.**

43. Contribution to Chesapeake Bay and Endangered Species Fund **43.**

44. Contribution to Developmental Disabilities Services and Support Fund..... **44.**

45. Contribution to Maryland Cancer Fund **45.**

46. Contribution to Fair Campaign Financing Fund..... **46.**

47. **Total Maryland income tax, local income tax and contributions** (Add Lines 42 through 46.) **47.**

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.

