



12505N049

Print Using Blue or Black Ink Only	Social Security number		Spouse's Social Security number	
	Your first name	Initial	Last name	
	Spouse's first name	Initial	Last name	

If you are filing Form 505, use the Form 505NR instructions appearing on page two of this form.
If you are filing Form 515, use the Form 505NR instructions appearing in Instruction 18 of the Form 515 Instructions

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** _____
 2. Enter tax from Tax Table or Computation Worksheet Schedules I or II. **2** _____
- Continue to Part II.

PART II - CALCULATION OF MARYLAND TAX

3. Enter your federal adjusted gross income from Form 505 (or Form 515), line 17 (Column 1). **3** _____
 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. **5** _____
 - 6a. Enter your subtractions from line 23 of Form 505 or Form 515. **6a** _____
 - 6b. Enter non-Maryland income from Form 505 (or 515) not included on lines 5 or 6a of this form **(see instructions on page 2)** **6b** _____
 7. Add lines 5 through 6b **7** _____
 8. 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 8a.** **8a** _____
9. Maryland Income Factor. Divide line 8 by line 3. The factor cannot exceed 1 (100%) and cannot be less than zero (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. **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** _____
 - If 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** _____

Form 515 Users, see Instruction 18.
 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. **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. 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). **16** _____
 17. Special nonresident tax. Multiply line 13 of this form by 1.25%. Enter this amount on Form 505, line 32b. If line 13 is 0 or less, enter 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 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 40. If line 13 is 0 or less, enter 0 **18** _____

State Income Tax Return Forms

You can prepare and efile this tax form on efile.com as part of your current Federal and/or State Tax Return on from:

Early January until mid October

[You can start, prepare, and efile your tax return now](#)

You will just need to answer a few tax questions and the efile.com tax preparation software will select the correct tax forms for you.



Attention

If you missed the mid October efile deadline for the current tax year you have the following options to prepare and file your tax return:

1. You can download the State Tax form here:

<http://www.efile.com/support-state-tax-agency-list/>

2. Work online on your tax return with an efile Tax Professional

[Start working with a LIVE TaxPRO](#)

3. Download Federal tax forms by tax year, complete and mail to the IRS

[Download Federal Tax Forms](#)

Free Tax Tools, Calculators and Educators

Head of Household Educator:

<http://www.efile.com/claim-head-of-household-single-qualifying-person-requirement-tax-tool/>

Qualifying Child Dependent Educator:

<http://www.efile.com/qualifying-child-test-qualified-dependent-tax-tool/>

Qualifying Relative Educator:

<http://www.efile.com/qualifying-relative-test-dependent-requirement-tax-tool/>

Earned Income Tax Credit Educator:

<http://www.efile.com/what-is-the-earned-income-tax-credit-eitc-eic-eligibility-schedule-calculator/>

Child Tax Credit Educator:

<http://www.efile.com/how-to-qualify-for-child-tax-credit-deduction-requirements-tool/>

Got Tax Questions? [Contact efile.com!](#)

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.

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, line 17 (column 1).

Line 4. Enter the amount from Form 505, line 21.

Line 5. Taxable Military Income of a nonresident, if applicable.

Line 6a. Enter the amount of your subtractions from line 23 of Form 505.

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 line 5 or 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 (100%) and cannot be less than zero (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.

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, line 28 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.

Line 17. Multiply line 13 by .0125 (1.25%). 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 and 32b and enter the total on line 32c.

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