

**MARYLAND FORM 505 NONRESIDENT INCOME TAX RETURN**



**2014**

145050049

Print Using Blue or Black Ink

OR FISCAL YEAR BEGINNING \_\_\_\_\_ 2014, ENDING \_\_\_\_\_

Social Security Number		Spouse's Social Security Number	
Your First Name	Initial	Last Name	
Spouse's First Name	Initial	Last Name	
Present Address (No. and street)			
City or Town		State	ZIP code

**FILING STATUS**

See Instruction 1 to determine if you are required to file.

- 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
- 4.  Head of household
- 5.  Qualifying widow(er) with dependent child
- 6.  Dependent taxpayer (Enter 0 in Exemption Box (A). See Instruction 8.)

**CHECK ONE BOX**

**RESIDENCE INFORMATION - See Instruction 9.**

Enter 2-letter state code for your state of legal residence.

County (PA)  City Borough or Township (PA)

Were you a resident for the entire year of 2014? Yes  No  Check here for Maryland taxes withheld in error.

Are you or your spouse a member of the military? Yes  No

Did you file a Maryland income tax return for 2013? Yes  No

If "Yes," was it a  Resident or a  Nonresident return? Advise dates you resided within Maryland for 2014. If none, enter "NONE."

FROM  TO  (See inst. 4.)

**EXEMPTIONS - See Instruction 10. 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 **A.** Enter No. Checked. . . . .  See Instruction 10. **A.** \$ \_\_\_\_\_
- 65 or over  65 or over **B.** Enter No. Checked. . . . .  X \$1,000. . . . . **B.** \$ \_\_\_\_\_
- Blind  Blind
- C** Enter No. from line 3 of Dependent Form 502B. . . . .  See Instruction 10. **C.** \$ \_\_\_\_\_
- D** Enter Total Exemptions (Add A, B and C.) . . . . .  . . . . . Total Amount **D.** \$ \_\_\_\_\_

**INCOME AND ADJUSTMENTS INFORMATION (See Instruction 11.)**

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

	(1) FEDERAL INCOME (LOSS)	(2) MARYLAND INCOME (LOSS)	(3) NON-MARYLAND INCOME (LOSS)
1			
2			
3			
4			
5			
6			
7			
8			
9			
10			
11			
12			
13			
14			
15			
16			
17			

**ADDITIONS TO INCOME (See Instruction 12.)**

- 18. Non-Maryland loss and adjustments . . . . .
- 19. Other (Enter code letter(s) from Instruction 12.) . . . . .
- 20. Total additions (Add lines 18 and 19.) . . . . .
- 21. Total federal adjusted gross income and Maryland additions (Add lines 17 (Column 1) and 20.) . . . . .

	Dollars	Cents
18		
19		
20		
21		
22		
23		
24		
25		

**SUBTRACTIONS FROM INCOME (See Instruction 13.)**

- 22. Taxable Military Income of Nonresident. . . . .
- 23. Other (Enter code letter(s) from Instruction 13.) . . . . .
- 24. Total subtractions (Add lines 22 and 23.) . . . . .
- 25. Maryland adjusted gross income before subtraction of non-Maryland income. (Subtract line 24 from line 21.) . . . . .

**DEDUCTION METHOD See Instruction 15 (All taxpayers must select one method and check the appropriate box.)**

**STANDARD DEDUCTION METHOD** (Enter amount on line 26a.)

**ITEMIZED DEDUCTION METHOD** (Complete lines 26b, c and d.)

- Total federal itemized deductions (from line 29, federal Schedule A) . . . . .
- State and local **income** taxes (See Instruction 16.) . . . . .
- Net itemized deductions (Subtract line 26c from line 26b.) . . . . .

26. Deduction amount (Multiply lines 26a or 26d by the AGI factor.)  (from worksheet in Instruction 14)

Place CHECK or MONEY ORDER on top of your W-2 wage and tax statements and ATTACH HERE with ONE staple.



145050149

NAME \_\_\_\_\_ SSN \_\_\_\_\_

	Dollars	Cents
27. Net income (Subtract line 26 from line 25.) . . . . .	27	
28. Total exemption amount (from EXEMPTIONS area, page 1) See Instruction 10 . . . . .	28	
29. Enter your AGI factor (from worksheet in Instruction 14) . . . . .	29	
30. Maryland exemption allowance (Multiply line 28 by line 29.) . . . . .	30	
31. Taxable net income (Subtract line 30 from line 27.) Figure tax on Form 505NR . . . . .	31	
<b>MARYLAND TAX COMPUTATION – COMPLETE FORM 505NR BEFORE CONTINUING.</b>		
32 a. Maryland tax from line 16 of Form 505NR (Attach Form 505NR.) . . . . .	32a	
32 b. Special nonresident tax from line 17 of Form 505NR (Attach Form 505NR.) . . . . .	32b	
32 c. Total Maryland tax (Add lines 32a and 32b.) . . . . .	32c	
33. Earned income credit from worksheet in Instruction 20. . . . . ▶	33	
34. Poverty level credit from worksheet in Instruction 20. . . . . ▶	34	
35. Other income tax credits for individuals from Part H, line 8 of Form 502CR (Attach Form 502CR.) . . . . .	35	
36. Business tax credits . . . . . <b>You must file this form electronically to claim business tax credits on Form 500CR.</b>	36	
37. Total credits (Add lines 33 through 36.) . . . . .	37	
38. Maryland tax after credits (Subtract line 37 from line 32c.) If less than 0, enter 0. . . . .	38	
39. Contribution to Chesapeake Bay and Endangered Species Fund (See Instruction 21.) . . . . . ▶	39	
40. Contribution to Developmental Disabilities Services and Support Fund (See Instruction 21.) . . . . . ▶	40	
41. Contribution to Maryland Cancer Fund (See Instruction 21.) . . . . . ▶	41	
42. <b>Total Maryland income tax and contributions</b> (Add lines 38 through 41.) . . . . .	42	
43. Total Maryland tax withheld (Enter total from and <b>attach your W-2 and 1099 forms if MD tax is withheld.</b> ) . . ▶	43	
44. 2014 estimated tax payments, amount applied from 2013 return, payments made with Form 502E and Form MW506NRS ▶	44	
45. Refundable earned income credit from worksheet in Instruction 22 . . . . . ▶	45	
46. Nonresident tax paid by pass-through entities (Attach Maryland Form 510 Schedule K-1.) . . . . . ▶	46	
47. Refundable income tax credits from Part I, line 6 of Form 502CR (Attach Form 502CR. See Instruction 22.) . .	47	
48. Total payments and credits (Add lines 43 through 47.) . . . . .	48	
49. Balance due (If line 42 is more than line 48, subtract line 48 from line 42.) . . . . . ▶	49	
50. Overpayment (If line 42 is less than line 48, subtract line 42 from line 48.) . . . . . ▶	50	
51. Amount of overpayment <b>TO BE APPLIED TO 2015 ESTIMATED TAX</b> . . . . . ▶	51	
52. Amount of overpayment <b>TO BE REFUNDED TO YOU</b> (Subtract line 51 from line 50.) See line 55. <b>REFUND</b> ▶	52	
53. Interest charges from Form 502UP <input type="text"/> or for late filing <input type="text"/> (See Instruction 23.) Total ▶	53	
54. <b>TOTAL AMOUNT DUE</b> (Add line 49 and line 53.) . . . <b>IF \$1 OR MORE, PAY IN FULL WITH THIS RETURN.</b>	54	

**DIRECT DEPOSIT OF REFUND** (See Instruction 23.) Be sure the account information is correct. **For Splitting Direct Deposit, see Form 588.** To comply with banking rules, check here  if this refund will go to an account outside the United States. If checked, see Instruction 23.

55. For the direct deposit option, complete the following information, clearly and legibly: ▶ **55a.** Type of account:  Checking  Savings

**55b.** Routing number (9-digit) ▶ **55c.** Account number ▶

▶ \_\_\_\_\_ Daytime telephone no.      \_\_\_\_\_ Home telephone no.      CODE NUMBERS (3 digits per box)

Check here  if you authorize your preparer to discuss this return with us. Check here  if you authorize your paid preparer not to file electronically. 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.

Make checks payable and mail to:  
**Comptroller of Maryland, Revenue Administration Division**  
**110 Carroll Street, Annapolis, Maryland 21411-0001**  
**(It is recommended that you include your Social Security Number on check using blue or black ink.)**

Your signature \_\_\_\_\_ Date \_\_\_\_\_      Preparer's PTIN (required by law) \_\_\_\_\_ Signature of preparer other than taxpayer \_\_\_\_\_

Spouse's signature \_\_\_\_\_ Date \_\_\_\_\_      Address and telephone number of preparer \_\_\_\_\_