

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



185150049

2018

OR FISCAL YEAR BEGINNING _____ 2018, ENDING _____

Print Using Blue or Black Ink Only

Your Social Security Number _____ Spouse's Social Security Number _____

Your First Name _____ MI _____

Your Last Name _____

Spouse's First Name _____ MI _____

Spouse's Last Name _____

Current Mailing Address - Line 1 (Street No. and Street Name or PO Box) _____

Current Mailing Address - Line 2 (Apt No., Suite No., Floor No.) _____

City or Town _____ State _____ ZIP Code +4 _____

Maryland County _____
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. (See Instruction 6.)

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

FILING STATUS See Instruction 1 and 2 to determine if you are required to file.

- 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 SSN
4. Head of household
5. Qualifying widow(er) 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 2018? If no, attach explanation.
Are you or your spouse a member of the military?
Did you file a Maryland income tax return for 2017?
If "Yes," was it a Resident or a Nonresident return?

Dates you resided in Maryland for 2018. If none, enter "NONE": FROM TO (MMDDYYYY).

Check here for Maryland taxes withheld in error. (See Instruction 4.)

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 Blind Enter number checked X \$1,000 B. \$
C. Enter number from line 3 of Dependent Form 502B See Instruction 9 C. \$
D. Enter Total Exemptions (Add A, B and C) Total Amount D. \$



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Name _____ SSN _____

INCOME AND ADJUSTMENTS INFORMATION

(See Instruction 10.)

(1) FEDERAL INCOME (LOSS)

(2) MARYLAND WAGE INCOME

(3) NON-MARYLAND INCOME (LOSS)

Table with 4 columns: Line number, Description, (1) FEDERAL INCOME (LOSS), (2) MARYLAND WAGE INCOME, (3) NON-MARYLAND INCOME (LOSS). Rows 1-17.

ADDITIONS TO INCOME (See Instruction 11.)

Table with 4 columns: Line number, Description, (1) FEDERAL INCOME (LOSS), (2) MARYLAND WAGE INCOME, (3) NON-MARYLAND INCOME (LOSS). Rows 18-21.

SUBTRACTIONS FROM INCOME (See Instruction 12.)

Table with 4 columns: Line number, Description, (1) FEDERAL INCOME (LOSS), (2) MARYLAND WAGE INCOME, (3) NON-MARYLAND INCOME (LOSS). Rows 22-26.

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

Table with 4 columns: Line number, Description, (1) FEDERAL INCOME (LOSS), (2) MARYLAND WAGE INCOME, (3) NON-MARYLAND INCOME (LOSS). Rows 27-27.

Table with 4 columns: Line number, Description, (1) FEDERAL INCOME (LOSS), (2) MARYLAND WAGE INCOME, (3) NON-MARYLAND INCOME (LOSS). Rows 28-32.

MARYLAND TAX COMPUTATION - Complete Form 505NR before continuing.

Table with 4 columns: Line number, Description, (1) FEDERAL INCOME (LOSS), (2) MARYLAND WAGE INCOME, (3) NON-MARYLAND INCOME (LOSS). Rows 33-36.



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Name _____ SSN _____

37. Total credits (Add lines 34 through 36.) 37. _____

38. Maryland tax after credits (Subtract line 37 from line 33.) 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. 2018 estimated tax payments, amount applied from 2017 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 6 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 2019 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. _____

Daytime telephone no. _____ Home telephone no. _____

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 _____

Make checks payable to and mail to: Comptroller of Maryland Revenue Administration Division 110 Carroll Street Annapolis, Maryland 21411-0001

Signature of preparer other than taxpayer _____

Street address of preparer _____

City, State, ZIP code +4 _____

Telephone number of preparer _____ Preparer's PTIN (required by law) _____

CODE NUMBERS (3 digits per line)

DUE DATE

Your return is due by April 15, 2019. If any due date falls on a Saturday, Sunday or legal holiday, the return must be filed by the next business day.

COMPLETING THE RETURN

You must use blue or black ink when completing your return. **DO NOT** use pencil or red ink. Submit the original return, not a photocopy. If no entry is needed for a specific line, leave blank. Do not enter words such as "none" or "zero" and do not draw a line to indicate no entry.

You may round off all cents to the nearest whole dollar. Fifty cents and above should be rounded to the next higher dollar.

PENALTIES

There are severe penalties for failing to file a tax return, failing to pay any tax when due, filing a false or fraudulent return or making a false certification. The penalties include criminal fines, imprisonment and a penalty on your taxes. In addition, interest is charged on amounts not paid.

To collect unpaid taxes, the Comptroller is directed to enter liens against the salary, wages or property of delinquent taxpayers.

EXPLANATION OF TAX

The individual's employer shall withhold the Maryland local income tax. The individual shall not be required to file Maryland Form 515, nor the employer withhold the local tax, if the Comptroller determines that the locality in which the individual resides does not impose a tax on Maryland residents with respect to income from salary, wages or other compensation for personal services performed in the locality or, if it does impose such a tax, that it provides an exemption, credit or other procedure whereby the income of residents of Maryland is rendered free of taxation and withholding.

1 Who is a nonresident?

In general, every individual other than a resident of Maryland is a nonresident.

You are a nonresident if you do not have your permanent home in Maryland and did not maintain a place of abode (that is, a place to live) in Maryland for more than six months of the tax year.

If you establish or abandon legal residence in Maryland during the tax year, you are taxable as a resident for the portion of the year during which your legal residence was in Maryland. (See Form 502 Instructions.)

2 Who must file?

Decide if you must file a nonresident Maryland income tax return, Form 515. In general, you are liable for local income tax and must file this return if you are a nonresident of Maryland AND you received salary, wages or other compensation for personal services performed in any county of Maryland or in Baltimore City **AND you lived in a jurisdiction that imposes a local income or earnings tax on Maryland residents** AND you are required to file a federal return. **For more information, visit www.marylandtaxes.gov.**

TO DETERMINE IF YOU ARE REQUIRED TO FILE A MARYLAND RETURN:

- a. Add up all of your federal **gross** income (except any income which is exempt by law) to determine your total income.

- b. Do not include Social Security or Railroad Retirement benefits in your total federal income.
- c. Add to your total federal income any Maryland additions to income. Do not include any additions related to non-Maryland income or loss. (See Instruction 11.) **This is your Maryland gross income.**
- d. If you are a dependent taxpayer, add to your total federal income any Maryland additions and subtract any Maryland subtractions. (See Instructions 11 and 12.) **This is your Maryland gross income.**
- e. You must file a Maryland return if your Maryland gross income equals or exceeds the income levels in Table 1.
- f. If you or your spouse is 65 or over, use Table 2, "Minimum Filing Levels for Taxpayers 65 or Over" on this page.

MINIMUM FILING LEVELS TABLES

**TABLE 1
MINIMUM FILING LEVELS FOR TAXPAYERS UNDER 65**

Single person (including dependent taxpayers)	\$ 12,000
Joint Return	\$ 24,000
Married persons filing separately	5
Head of Household	\$ 18,000
Qualifying widow(er)	\$ 24,000

**TABLE 2
MINIMUM FILING LEVELS FOR TAXPAYERS 65 OR OVER**

Single, age 65 or over	\$ 13,600
Joint Return, one spouse, age 65 or over	\$ 25,300
Joint Return, both spouses, age 65 or over	\$ 26,600
Married persons filing separately, age 65 or over	5
Head of Household, age 65 or over	\$ 19,600
Qualifying widow(er), age 65 or over	\$ 25,300

MARYLAND TAX WITHHELD IN ERROR:

If Maryland tax was withheld in error from your income, you must file to obtain a refund of the withholding. Complete all of the information at the top of the form through the filing status, residence information and exemption areas. Enter your federal adjusted gross income on line 17 in both columns 1 and 3 and line 24. Then complete lines 48-52, 54 and 56.

Sign the form and attach withholding statements (Form W-2 or 1099) showing Maryland tax withheld equal to the refund you are claiming.

Your form is then complete. You must file within three years of the original due date to receive any refund.

3 What income is taxable?

If you are required to file Form 515, then you are subject to **local income tax** on that portion of your federal adjusted gross income from salary, wages or other compensation for personal services performed in any county of Maryland or Baltimore City. **If you have income other than wages subject to Maryland tax, you must also file Form 505.** For more information, visit our Web site at www.marylandtaxes.gov or email your question to TAXHELP@comp.state.md.us. You may also call 1-800-638-2937 or from Central Maryland 410-260-7980. If you are required to file Form 515 and you reside in any state other than Pennsylvania, your wages are also subject to Maryland **state income tax**.

4 Use of federal return.

First complete your 2018 federal income tax return.

You will need the information from your federal return and all schedules to complete your Maryland return. Before you continue beyond this point, complete your federal return and all schedules. Maryland law requires that your income and deductions be entered on your Maryland return exactly as they were reported on your federal return and schedules. However, all items reported on your Maryland return are subject to verification, audit and revision by the Comptroller's Office.

5 Name and address information.

Complete the Name, Current Mailing Address - Line 1, Current Mailing Address - Line 2 and Social Security number lines.

The Social Security number(s) (SSN) must be a valid number issued by the Social Security Administration of the United States Government. If you, your spouse or dependent(s) do not have a SSN **and you are not eligible to get a SSN, you must apply for an Individual Tax Identification Number (ITIN) with the IRS. You should wait until you have received it before you file. Enter it wherever your SSN is requested on the return.**

A missing or incorrect SSN or ITIN could result in the disallowance of any credits or exemptions you may be entitled to and result in a balance due.

A valid SSN or ITIN is required for any claim of exemption for a dependent. If you have a dependent who was placed with you for legal adoption and you do not know his or her SSN, you must get an Adoption Tax Identification Number (ATIN) for the dependent from the IRS. If your child was born and died in this tax year and you do not have a SSN for the child, complete just the name and relationship of the dependent and enter code **322**, on one of the code number lines located on page 3 of the form.

6 County, city, town information.

Fill in the box for MARYLAND COUNTY and CITY, TOWN OR TAXING AREA based on where in Maryland you were employed on the last day of the tax period (December 31, 2018 for calendar year taxpayers).

IF YOU WORKED IN BALTIMORE CITY:

Leave the MARYLAND COUNTY line blank.

Write "Baltimore City" on the CITY, TOWN OR TAXING AREA line.

LIST OF INCORPORATED CITIES, TOWNS AND TAXING AREAS IN MARYLAND

Political Subdivision Code	Political Subdivision Code	Political Subdivision Code	Political Subdivision Code	Political Subdivision Code
ALLEGANY COUNTY	Town of Mt. Airy0703	Town of Deer Park1203	Village of North Chevy Chase1618	Town of Church Hill1802
0100	Town of New Windsor . .0704	Town of Friendsville . . .1204	Town of Oakmont1619	Town of Millington1808
Town of Barton0101	Town of Sykesville . . .0705	Town of Grantsville . . .1205	Town of Poolesville . . .1608	Town of Queen Anne . .1807
Bel Air0112	City of Taneytown . . .0706	Town of Kitzmiller1206	City of Rockville1609	Town of Queenstown . .1803
Bowling Green0115	Town of Union Bridge . .0707	Town of Loch Lynn Heights1207	Town of Somerset1610	Town of Sudersville . .1804
Cresaptown0108	City of Westminster . . .0709	Town of Mountain Lake Park1208	City of Takoma Park . .1611	Town of Templeville . .1806
City of Cumberland . . .0102	CECIL COUNTY	Town of Oakland1209	Town of Washington Grove1612	ST. MARY'S COUNTY
Ellerslie0113	0800	HARFORD COUNTY	PRINCE GEORGE'S COUNTY	1900
City of Frostburg0103	Town of Cecilton0801	City of Aberdeen1301	Town of Berwyn Heights1701	Town of Leonardtown . .1902
La Vale0110	Town of Charlestown . .0802	Town of Bel Air1302	Town of Bladensburg . .1702	SOMERSET COUNTY
Town of Lonaconing . .0104	Town of Chesapeake City0803	City of Havre de Grace1303	City of Bowie1704	2000
Town of Luke0105	Town of Elkton0804	HOWARD COUNTY	Town of Brentwood . . .1705	Town of Crisfield2001
McCooles0114	Town of North East . . .0805	(No incorporated cities or towns)	Town of Capitol Heights1706	Town of Princess Anne .2002
Town of Midland0106	Town of Perryville0806	KENT COUNTY	Town of Cheverly1707	TALBOT COUNTY
Mt. Savage0111	Town of Port Deposit . .0807	1500	City of College Park . .1725	2100
Potomac Park0109	Town of Rising Sun . . .0808	Town of Betterton1501	Town of Colmar Manor .1708	Town of Easton2101
Town of Westernport . .0107	CHARLES COUNTY	Town of Chestertown . .1502	Town of Cottage City . .1709	Town of Oxford2102
ANNE ARUNDEL COUNTY	0900	Town of Galena1503	City of District Heights . .1710	Town of Queen Anne . .2105
City of Annapolis0201	Town of Indian Head . .0901	Town of Millington1504	Town of Edmonston . . .1712	Town of St. Michael's . .2103
Town of Highland Beach0203	Town of La Plata0902	Town of Rock Hall1505	Town of Forest Heights1713	Town of Trappe2104
BALTIMORE COUNTY	DORCHESTER COUNTY	MONTGOMERY COUNTY	City of Glenarden1730	WASHINGTON COUNTY
0300	1000	Town of Barnesville . .1601	City of Greenbelt1714	Town of Boonsboro . . .2201
(No incorporated cities or towns)	Town of Brookview . . .1008	Town of Brookeville . .1602	City of Hyattsville1715	Corporation of Clearspring2202
BALTIMORE CITY	City of Cambridge . . .1001	Village of Chevy Chase, Sec. 31614	Town of Landover Hills1726	Town of Funkstown . . .2203
0400	Town of Church Creek .1002	Village of Chevy Chase, Sec. 51616	City of Laurel1716	City of Hagerstown . . .2204
CALVERT COUNTY	Town of East New Market1003	Town of Chevy Chase View1617	Town of Morningside . .1727	Town of Hancock2205
0500	Town of Market1003	Town of Chevy Chase Village1613	City of Mt. Rainier . . .1717	Corporation of Keedysville2206
Town of Chesapeake Beach0501	Town of Eldorado1007	Village of Drummond . .1623	City of New Carrollton .1729	Town of Sharpsburg . . .2207
Town of North Beach . .0502	Town of Galestown . . .1009	Village of Friendship Heights1621	Town of North Brentwood1718	Town of Williamsburg . .2208
CAROLINE COUNTY	Town of Hurlock1004	Village of Friendship Heights1621	Town of Park1720	Town of Wiltiamsport . .2209
0600	Town of Secretary . . .1005	City of Gaithersburg . .1603	City of Seat Pleasant . .1721	WICOMICO COUNTY
Town of Denton0602	Town of Vienna1006	Town of Garrett Park . .1604	Town of University Park1723	2300
Town of Federalsburg . .0603	FREDERICK COUNTY	Town of Glen Echo . . .1605	Town of Marlboro1724	Town of Delmar2301
Town of Goldsboro . . .0604	1100	Town of Kensington . .1606	QUEEN ANNE'S COUNTY	City of Fruitland2308
Town of Greensboro . . .0605	City of Brunswick1101	Town of Laytonsville . .1607	1800	Town of Hebron2302
Town of Greensboro . . .0605	Town of Burkittsville . .1102	Village of Martin's Additions1622	Town of Barclay1805	Town of Maryland Springs2303
Town of Henderson . . .0611	Town of Emmitsburg . .1103		Town of Centreville . . .1801	Town of Pittsville2307
Town of Hillsboro0606	City of Frederick1104			City of Salisbury2304
Town of Marydel0607	Town of Middletown . .1106			Town of Sharptown . . .2305
Town of Hillsboro0606	Town of Mt. Airy1114			Town of Willards2306
Town of Maryland0607	Town of Myersville . . .1107			WORCESTER COUNTY
Town of Preston0608	Town of New Market . .1108			2400
Town of Ridgely0609	Village of Rosemont . .1113			Town of Berlin2401
Town of Templeville . . .0610	Town of Thurmont . . .1110			Town of Ocean City . . .2402
CARROLL COUNTY	Town of Walkersville . .1111			City of Pocomoke City . .2403
0700	Town of Woodsboro . .1112			Town of Snow Hill2404
Town of Hampstead . . .0701	GARRETT COUNTY			
Town of Manchester . . .0702	1200			
	Town of Accident1201			

IF YOU WORKED IN A MARYLAND COUNTY (NOT BALTIMORE CITY):

1. Write the name of the county on the MARYLAND COUNTY line.
2. Find the county in the List of Incorporated Cities, Towns and Taxing Areas in Maryland.
3. If you worked in one of the areas listed under the county, write its name on the CITY, TOWN OR TAXING AREA line.
4. If you did not work in one of the areas listed for the county, leave the CITY, TOWN OR TAXING AREA line blank.

7 Filing status.

Check the filing status box that matches the filing status you used on your federal return unless you are a dependent taxpayer. A dependent taxpayer is one who can be claimed as a dependent on another person's federal return. If married, taxpayer and spouse must file separate returns. A dependent taxpayer may not claim a personal exemption for himself. Check the box for filing status 6.

Generally, if you filed a joint federal return for 2018, you must file a joint Maryland return. Married couples who file joint federal returns may file separate Maryland returns when one spouse is a resident of Maryland and the other spouse is a nonresident of Maryland. If you and your spouse filed separate federal returns, you must file separate Maryland returns. A surviving spouse may file a joint return with a decedent if a joint federal return was filed.

8 Residence information.

Answer all questions and fill in the appropriate boxes/lines. If you are a Pennsylvania Resident, enter your County of legal residence as well as your City, Borough or Township.

9 Exemptions.

Determine which exemptions you may claim and check the appropriate boxes on the form.

EXEMPTIONS ALLOWED

You are entitled to claim qualified exemptions on the Maryland return. The amount of your Maryland exemption may be limited by the amount of your federal adjusted gross income. See Exemption Amount Chart.

You and your spouse are permitted to claim exemptions for being age 65 or over or for blindness. These additional exemptions are in the amount of \$1,000 each.

Complete the Dependent Form 502B and the exemption area on the front of the Form 515 to determine the amount of exemption allowance to enter on line 29. If any dependent is 65 or over, you receive an extra exemption of up to \$3,200. Make sure you check both boxes.

10 Income and adjustments.

Complete lines 1-17 of the Federal Income column using the figures from your federal return.

Enter in the Maryland Wage Income column all salaries or wages derived from Maryland sources. Enter in the Non-Maryland Income/Loss column all other income or loss. Adjustments to federal gross income are not generally applicable to Maryland unless they pertain to compensation for services performed in Maryland.

If you also have income from Maryland such as business income, rental income, lottery winnings, etc., other than salary, wages or other compensation for services performed in Maryland, you must file two nonresident returns. The wage income is taxed on Form 515 and the non-wage income on Form 505.

11 ADDITIONS TO INCOME.

Determine which additions to income apply to you.

Write the appropriate amounts on lines 18 and 19 and the total on line 20 of Form 515. Instructions for each line:

Line 18. NON-MARYLAND LOSS. Enter the total amount of non-Maryland losses and adjustments to Federal income that were realized or paid attributable to a non-Maryland source.

Line 19. OTHER ADDITIONS TO INCOME. If one or both of these apply to you, enter the total amount on line 19 and identify each item using the code letter.

▼ CODE LETTER

- c. Any amount deducted as a donation to the extent that the amount of the donation is included in an application for the Endow Maryland Tax Credit on Form 500CR or 502CR.
- e. Wages, salaries or other compensation for services performed in Maryland that are not subject to federal tax because of a treaty.
- g. Pickup contributions of a state retirement or pension system member. (The pickup amount will be stated separately on your W-2 form.)

EXEMPTION AMOUNT CHART

The personal exemption is \$3,200. This exemption is reduced once the taxpayer's federal adjusted gross income exceeds \$100,000 (\$150,000 if filing Joint, Head of Household, or Qualifying Widow(er) with Dependent Child). This reduction applies to the additional dependency exemptions as well; however, it does not apply to the taxpayer's age or blindness exemption of \$1,000. Use the chart to determine the allowable exemption amount based upon the filing status. **NOTE:** For certain taxpayers with interest from U.S. obligations see Instruction 12, code hh for applicable exemption adjustment.

If Your federal AGI is		Single or Married Filing Separately	Joint, Head of Household or Qualifying Widow(er)	Dependent Taxpayer (eligible to be claimed on another taxpayer's return)
		Each Exemption is	Each Exemption is	Each Exemption is
\$100,000 or less		\$3,200	\$3,200	\$0
Over	But not over			
\$100,000	\$125,000	\$1,600	\$3,200	\$0
\$125,000	\$150,000	\$800	\$3,200	\$0
\$150,000	\$175,000	\$0	\$1,600	\$0
\$175,000	\$200,000	\$0	\$800	\$0
In excess of \$200,000		\$0	\$0	\$0

12 Subtractions from income.

Determine which subtractions from income apply to you. Write the appropriate amounts on lines 22 and 23 and the total on line 24 of Form 515. Instructions for each line:

Line 22. TAXABLE MILITARY INCOME OF NONRESIDENT. Enter the amount of military pay included in your federal adjusted gross income that you received while in the active service of any branch of the armed forces of the United States.

Line 23. OTHER SUBTRACTIONS FROM INCOME. If one or more of these apply to your Maryland income, enter the total amount on line 23 and identify each item using the code letter.

▼ CODE LETTER

- f. Child care expenses. You may subtract the cost of caring for your dependents while you work. There is a limitation of \$3,000 (\$6,000 if two or more dependents receive care.) Copy the amount from either federal Form 2441 or Form 1040 Schedule 3.
- h. Expenses up to \$5,000 incurred by a blind person for a reader, or up to \$1,000 incurred by an employer for a reader for a blind employee.
- j. Amount added to your taxable income for the use of an official vehicle used by a member of a state, county or local police or fire department. The amount is stated separately on Form W-2.
- w. Lesser of \$1,200 or the Maryland income of the spouse with the lower income if both spouses have Maryland income and you file a joint return.
- gg. Amount of income for services performed in Maryland by the spouse of a member of the armed services, if the spouse is not domiciled in Maryland and is in Maryland solely to be with the servicemember serving in compliance with military orders, pursuant to the Military Spouses Residency Relief Act. See Administrative Release 1.
- hh. If you have received income from U.S. obligations and your federal adjusted gross income exceeds \$100,000 (\$150,000 if filing Joint, Head of Household or Qualifying Widow(er)), enter the difference, if any, between the exemption amount based upon your federal adjusted gross income and the exemption amount based upon your federal adjusted gross income after subtracting your U.S. obligations using the EXEMPTION ADJUSTMENT WORKSHEET (12A).

EXEMPTION ADJUSTMENT WORKSHEET (12A)

Line 1: Enter the exemption amount to be reported on line 29 of Form 515 using the chart in Instruction 9. \$ _____

Line 2: Enter your federal adjusted gross income as reported in Column 1 of line 17 of your Form 515 \$ _____

Line 3: Enter your income from U.S. obligations to be included on line 23 of Form 515. . . \$ _____

Line 4: Subtract amount on line 3 from amount reported on line 2. \$ _____

Line 5: Recalculate your exemption amount using the chart in Instruction 9, using the income from line 4. Remember to add your \$1,000 exemptions for age and blindness if applicable \$ _____

Line 6: Subtract the exemption amount calculated on line 1 from the exemption amount calculated on line 5. If the amount is less than zero (0), enter zero (0). If the amount is zero, you have already received the maximum exemption that you are entitled to claim on Form 515 \$ _____

If the amount is greater than zero (0), enter this amount as a subtraction on line 23 of Form 515 with subtraction code "hh."

Example:

Pat and Chris Jones had a federal adjusted gross income of \$180,000. They also had \$40,000 on interest from U.S. Savings bonds and had a dependent son whom they claimed on the Maryland tax return. Using Instruction 9, they found that the exemption amount on their Maryland return (based upon \$180,000 of income) was \$2,400 (\$800 for three exemptions). If it were not for the \$40,000 of U.S. Savings bonds, their federal adjusted gross income would have been \$140,000 and their exemption amount would have been \$9,600 (\$3,200 for three exemptions). Therefore, Pat and Chris Jones are entitled to claim a subtraction of \$7,200 (\$9,600 - \$2,400) on line 23 using code letter hh.

13 ADJUSTED GROSS INCOME (AGI) FACTOR.

You must adjust your standard or itemized deductions and exemptions using the AGI factor calculated in the AGI FACTOR WORKSHEET (13A). You must carry this amount to six decimal places.

NOTE: If Maryland adjusted gross income before subtractions (line 2) is 0 or less, use 0 as your factor. If your federal adjusted gross income (line 1) is 0 or less and line 2 is greater (or less) than 0, use 1.000000 as your factor.

AGI FACTOR WORKSHEET (13A)

1. Enter your federal adjusted gross income (from line 17, Column 1) \$ _____

2. Enter your Maryland adjusted gross income before subtraction of non-Maryland income (from line 25) \$ _____

3. AGI factor. Divide line 2 by line 1 and enter on Form 515, line 30. If less than 0 or greater than 1.000000, enter 1.000000. _____

14 STANDARD DEDUCTION.

Complete line 27 and check the box for Standard Deduction Method.

The Standard Deduction Method gives you a standard deduction without the need to itemize deductions. Use the appropriate worksheet to determine the total standard deduction for your filing status and Maryland income.

You must adjust the total standard deduction using the AGI factor from Instruction 13 to figure your Maryland standard deduction.

STANDARD DEDUCTION WORKSHEET (14A) PART I

If your filing status is:

Single, Married filing separately or Dependent taxpayer

Worksheet 1

If your income on line 26 is:	Your standard deduction is:
\$10,000 or less \$ _____	1,500
or _____	
If your income is between \$10,000 - \$15,000	
Enter your income from above: \$ _____	
Multiply by 15 percent (.15) X _____	.15
This is your standard deduction \$ _____	
or _____	

If your income on line 26 is: **Your standard deduction is:**
 \$15,000 or over \$ 2,250

Enter your standard deduction on Part II, line 1.

If your filing status is:

Married filing jointly, Head of household or Qualifying widow(er)

Worksheet 2

If your income on line 26 is: **Your standard deduction is:**
 \$20,000 or less \$ 3,000

or

If your income is between \$20,000 - \$30,000
 Enter your income from above: \$ _____
 Multiply by 15 percent (.15) X **.15**
 This is your standard deduction \$ _____

or

If your income on line 26 is: **Your standard deduction is:**
 \$30,000 or over \$ 4,500

Enter your standard deduction on Part II, line 1.

STANDARD DEDUCTION CALCULATION - PART II

1. Enter your standard deduction from Standard Deduction Worksheet (14A) \$ _____
2. Enter your AGI factor (from line 3, Instruction 13.) _____
3. Total Maryland standard deduction (Multiply line 1 by line 2.)
 Enter here and on line 27. \$ _____

15 ITEMIZED DEDUCTIONS.

If you figure your tax by the Itemized Deduction Method, complete line 27 and check the box for Itemized Deduction Method.

To use the ITEMIZED DEDUCTION METHOD, you must itemize your deductions on your federal return and complete federal Form 1040 Schedule A.

Enter the amount from federal Schedule A, line 17, Total Itemized Deductions, onto line 1 of the BASIC ITEMIZED DEDUCTIONS WORKSHEET (15A). **USE FEDERAL FORM 1040 SCHEDULE A.**

Complete lines 1 through 5 and enter the result on line 27 of Form 515. Also, any amounts deducted as contributions of Preservation and Conservation Easements for which a credit is claimed must be added to line 2 of the BASIC ITEMIZED DEDUCTION WORKSHEET (15A).

BASIC ITEMIZED DEDUCTIONS WORKSHEET (15A)

1. Total federal itemized deductions (from line 17, federal Schedule A.) \$ _____
2. State and local income taxes included in federal Schedule A, line 5. \$ _____
3. Net deductions (Subtract line 2 from line 1.) \$ _____
4. Enter your AGI factor (from line 3, Instruction 13). _____
5. Total Maryland itemized deductions (Multiply line 3 by line 4.)
 Enter here and on line 27. \$ _____

You are not required to itemize deductions on your Maryland return because you itemized on your federal return. Figure your tax each way to determine which method is best for you.

Your Maryland itemized deductions are limited to those deductions related to Maryland income. You must adjust the total itemized deductions on line 3 of the BASIC ITEMIZED DEDUCTION WORKSHEET (15A) using the AGI factor. On line 27 enter the itemized deductions as calculated on line 5 of the BASIC ITEMIZED DEDUCTION WORKSHEET (15A).

NOTE: If you elected to deduct general **sales** tax, instead of state and local **income** tax, do not enter that amount on line 2 of the BASIC ITEMIZED DEDUCTION WORKSHEET (15A).

If your unreimbursed business expenses include depreciation to which an adjustment is required for Maryland purposes, complete Form 500DM to calculate the addition modification "I" or subtraction modification "bb."

16 EXEMPTION ALLOWANCE COMPUTATION.

You must adjust the total exemption amount on line 29 using the AGI factor from Instruction 13 to figure your Maryland exemption allowance.

17 FIGURE YOUR TAXABLE NET INCOME.

Subtract line 31 from line 28, and enter this amount on line 32. Go to Form 505NR using Instruction 18.

The 2018 Maryland tax rate schedules are shown so you can see the tax rate that applies to all levels of income; however, do not use them to figure your tax. Instead use the tax tables if your income is under \$50,000; otherwise, use the appropriate row in the Maryland Tax Computation Worksheet Schedules at the end of the tax tables to figure your tax. The tax tables and the Maryland Tax Computation Worksheet Schedules in the nonresident tax booklet have been based on these tax rate schedules.

18 FIGURE THE MARYLAND TAX.

You must use the tax table if your taxable income is less than \$50,000. 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 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. Tax tables are located at the end of the instructions in the nonresident tax booklet.

If your taxable income on line 1 is \$50,000 or more, use the Maryland Tax Computation Worksheet Schedules appropriate for your filing status at the end of the tax tables, or refer to the tax rate schedules.

Line 3. Enter your federal adjusted gross income (FAGI) from Form 515, line 17 (Column 1).

Line 3a. If you are claiming a federal earned income credit (EIC), enter the earned income you used to calculate your federal EIC. 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 included in federal AGI.

Line 4. Enter the amount from Form 515, line 21.

Line 5. Enter Taxable Military Income of a nonresident, from line 22 of Form 515.

Line 6a. Enter the amount of your subtractions from line 23 of Form 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 515 that

have not been included on line 5 or 6a of Form 505NR.

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 515 and included on the amounts reported on line 4 of Form 505NR.

- Line 17 of Column 3 also should include any income from Maryland sources (other than wages) that was included in Maryland taxable income on Form 505.
- Income subject to tax as a resident when required to file both a Form 502 and 515 should be included.
- Line 17 of Column 3 also should 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 10. If you are using the standard deduction, multiply the standard deduction from line 1 of the NONRESIDENT STANDARD DEDUCTION WORKSHEET (14A) in Instruction 14 by the factor on line 9 of this form, and enter the result on line 10a. If you are itemizing your deductions, multiply the net deductions from line 3 of your BASIC ITEMIZED DEDUCTIONS WORKSHEET (15A) in Instruction 15 by the factor on line 9 of this form, and enter the result 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 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 0.000000.

Line 16. Multiply line 14 by line 15 to arrive at your Maryland tax. Enter this amount on line 16 and on Form 515, line 33.

Line 17. Skip line 17 (used only when filing Form 505) and complete Form 515 through line 38 and then return to complete line 18 of this form.

Line 18. Find the local tax rate for the Maryland county in which you were employed as of the last day of 2018. Enter the local rate in the space provided for the rate on Form 515, line 39, then return to this form. Multiply line 13 by this local tax rate and enter this amount on line 18 and on Form 515, line 39. If line 13 is 0 or less, enter 0 on line 18 and on Form 515 line 39.

Return to Form 515 to complete remainder of return.

2018 TAX RATE SCHEDULES

Tax Rate Schedule I

For taxpayers filing as Single, Married Filing Separately, or as Dependent Taxpayers. This rate is also used for taxpayers filing as Fiduciaries.

If taxable net income is:

At least: but not over:

\$0	\$1,000	
\$1,000	\$2,000	\$20.00
\$2,000	\$3,000	\$50.00
\$3,000	\$100,000	\$90.00
\$100,000	\$125,000	\$4,697.50
\$125,000	\$150,000	\$5,947.50
\$150,000	\$250,000	\$7,260.00
\$250,000		\$12,760.00

Maryland Tax is:

2.00%	of taxable net income
plus 3.00%	of excess over \$1,000
plus 4.00%	of excess over \$2,000
plus 4.75%	of excess over \$3,000
plus 5.00%	of excess over \$100,000
plus 5.25%	of excess over \$125,000
plus 5.50%	of excess over \$150,000
plus 5.75%	of excess over \$250,000

Tax Rate Schedule II

For taxpayers filing Joint, Head of Household, or for Qualifying Widows/Widowers.

If taxable net income is:

At least: but not over:

\$0	\$1,000	
\$1,000	\$2,000	\$20.00
\$2,000	\$3,000	\$50.00
\$3,000	\$150,000	\$90.00
\$150,000	\$175,000	\$7,072.50
\$175,000	\$225,000	\$8,322.50
\$225,000	\$300,000	\$10,947.50
\$300,000		\$15,072.50

Maryland Tax is:

2.00%	of taxable net income
plus 3.00%	of excess over \$1,000
plus 4.00%	of excess over \$2,000
plus 4.75%	of excess over \$3,000
plus 5.00%	of excess over \$150,000
plus 5.25%	of excess over \$175,000
plus 5.50%	of excess over \$225,000
plus 5.75%	of excess over \$300,000

19 POVERTY LEVEL AND OTHER CREDITS FOR INDIVIDUALS AND BUSINESSES.

The Earned Income Credit, Local Earned Income Credit and Refundable Earned Income Credit are not available to be claimed in tax year 2018.

POVERTY LEVEL CREDIT.

You may claim a credit on line 34 of 5% of your earned income multiplied by the Maryland income factor if your income is less than the poverty income guidelines. Complete Part II of the POVERTY LEVEL CREDIT WORKSHEET (19A) to calculate the Poverty Level Credit.

CREDITS FOR INDIVIDUALS.

- Credits for Income Taxes Paid to Other States.** This credit is not available for nonresident taxpayers.
- Credit for Child and Dependent Care Expenses.** If you were eligible for a Child and Dependent Care Credit on your federal income tax return and your income is below certain thresholds, you are entitled to a tax credit equal to a percentage of the federal credit.
- Quality Teacher Incentive Credit.** If you are a qualified Maryland teacher who paid tuition to take graduate level courses required to maintain certification, you may be eligible for a tax credit.
- Credit for Aquaculture Oyster Floats.** If you purchased a new aquaculture oyster float during the tax year, you may be entitled to a credit of up to \$500 for the cost of the float.
- Long-Term Care Insurance Tax Credit.** If you paid a premium for a long-term care insurance policy for yourself or certain resident family members, you may be eligible for a tax credit.
- Credit for Preservation and Conservation Easements.** Individuals who conveyed an easement to the Maryland Environmental Trust, the Maryland Agricultural Land Preservation Foundation, or Maryland Department of Natural Resources to preserve open space, natural resources, agriculture, forest land, watersheds, significant ecosystems, viewsheds or historic properties, may be eligible for credit. Individuals who are eligible to claim the Credit for Preservation and Conservation Easements and who are not PTE members must claim this credit on Part F of the Form 502CR. PTE members who are eligible for this credit must claim the credit on Business Income Tax Credit Form 500CR.

g. Venison Donation - Feed the Hungry Organizations Tax Credit. Individuals who hunt and harvest an antlerless deer in compliance with State hunting laws and regulations, and donate the processed meat to a venison donation program administered by a 501(c)(3) tax exempt organization, may claim a credit against their State personal income tax for up to \$50 of qualified expenses to butcher and process an antlerless deer for human consumption. The total amount of the credits may not exceed \$200 in any taxable year unless the individual harvested each deer in accordance with a deer management permit. Any unused portion of the qualified expenses may not be carried over to another taxable year.



h. Community Investment Tax Credit. Businesses that contribute to approved Neighborhood and Community Assistance Programs may be eligible for a tax credit of 50% of approved contributions with a maximum credit of \$250,000 on Business Income Tax Credit Form 500CR. Individuals who make a nonbusiness contribution may also be eligible for this tax credit, and may elect to claim this credit on Part H of Form 502CR instead of Form 500CR. The credit may not be claimed on both Form 500CR and Form 502CR. PTE members claim this credit on Business Income Tax Credit Form 500CR.

i. Endow Maryland Tax Credit. Businesses that donate \$500 of cash or publicly traded securities to a qualified permanent endowment fund at an eligible community foundation may be eligible for a tax credit of 25% of the approved donation with a maximum credit of \$50,000 on Business Income Tax Credit Form 500CR. Individuals who make an approved donation may also be eligible for this tax credit, and may elect to claim this credit on Part I of Form 502CR instead of Form 500CR. The credit may not be claimed on both Form 500CR and Form 502CR. PTE members claim this credit on Business Income Tax Credit Form 500CR.

Note: If you claim the Endow Maryland Tax Credit, the amount of approved donations which qualify you for this credit is an addition to income and must be included on line 19. See Instruction 11, letter code c.

j. Preceptors In Areas With Health Care Workforce Shortages Tax Credit. If you are a qualified licensed physician or a qualified nurse practitioner who served without compensation as a preceptor, you may be eligible to claim a nonrefundable credit against your State tax liability.

k. Independent Living Tax Credit. An individual may claim a credit against their Maryland State income tax equal to 50% of the qualified expenses incurred during a taxable year to install accessibility and universal visitability features to or within a home.



For additional information regarding any of the above income tax credits, see the instructions for Form 502CR, Income Tax Credits. Form 502CR and instructions are available from any office of the Comptroller or visit our Web site at **www.marylandtaxes.gov**.

BUSINESS TAX CREDITS.

Business tax credits cannot be claimed on Form 515. You must also file Form 505 electronically to claim business income tax credits.

20 LOCAL INCOME TAX AND LOCAL CREDITS.

Maryland counties and Baltimore City may levy an income tax which is a percentage of Maryland taxable income. Use the LOCAL TAX RATE CHART and Form 505NR to figure your local income tax. Use the Maryland county (or Baltimore City) **in which you were employed on the last day of the tax year** and which you showed in the box at the top of Form 515.

2018 Tax Rate Chart

Subdivision	2018
Baltimore City . . . . .	.0320
Allegany County . . . . .	.0305
Anne Arundel County . . . . .	.0250
Baltimore County . . . . .	.0283
Calvert County . . . . .	.0300
Caroline County . . . . .	.0273
Carroll County . . . . .	.0303
Cecil County . . . . .	.0300
Charles County . . . . .	.0303
Dorchester County . . . . .	.0262
Frederick County . . . . .	.0296
Garrett County . . . . .	.0265
Harford County . . . . .	.0306
Howard County . . . . .	.0320
Kent County . . . . .	.0285
Montgomery County . . . . .	.0320
Prince George's County . . . . .	.0320
Queen Anne's County . . . . .	.0320
St. Mary's County . . . . .	.0300
Somerset County . . . . .	.0320
Talbot County . . . . .	.0240
Washington County . . . . .	.0280
Wicomico County . . . . .	.0320
Worcester County . . . . .	.0175

Local poverty level credit. If you calculated a poverty level credit on line 34 of Form 515, complete the LOCAL POVERTY LEVEL CREDIT WORKSHEET (20).

POVERTY LEVEL CREDIT WORKSHEET (19A)

POVERTY LEVEL CREDIT		POVERTY INCOME GUIDELINES																			
<p>Poverty Level Credit</p> <p>If you checked filing status 6 on your Maryland return, you are not eligible for this credit.</p> <p>1. Enter the amount from line 21, of Form 515. If you checked filing status 3 (married filing separately) and you filed a joint federal return enter your joint federal adjusted gross income plus any Maryland additions 1 _____</p> <p>2. Enter the total of your salary, wages, tips and other employee compensation and net profit from self-employment. (Do not include a farm or business loss.) Also include your distributive share of pass-through entity income. 2 _____</p> <p>3. Find the number of persons in your family/household from the chart that is the same as the number of persons entered on your federal tax return. Enter the income level that corresponds to the number of persons 3 _____</p> <p>4. Enter the amount from line 1 or 2, whichever is larger. 4 _____</p> <p>Compare lines 3 and 4. If line 4 is greater than or equal to line 3, STOP HERE. You do not qualify for this credit.</p> <p>If line 3 is greater than line 4, continue to line 5.</p> <p>5. Multiply line 2 by 5% (.05) 5 _____</p> <p>6. Multiply line 5 by the Maryland income factor _____. (from line 9 of Form 505NR) Enter that amount here and on line 34 of Form 515. . . . 6 _____</p>		<table border="1"> <thead> <tr> <th>NUMBER OF PERSONS IN FAMILY/HOUSEHOLD</th> <th>INCOME LEVEL</th> </tr> </thead> <tbody> <tr><td>1</td><td>\$12,140</td></tr> <tr><td>2</td><td>\$16,460</td></tr> <tr><td>3</td><td>\$20,780</td></tr> <tr><td>4</td><td>\$25,100</td></tr> <tr><td>5</td><td>\$29,420</td></tr> <tr><td>6</td><td>\$33,740</td></tr> <tr><td>7</td><td>\$38,060</td></tr> <tr><td>8</td><td>\$42,380</td></tr> </tbody> </table> <p>For families/households with more than 8 persons, add \$4,320 for each additional person.</p>		NUMBER OF PERSONS IN FAMILY/HOUSEHOLD	INCOME LEVEL	1	\$12,140	2	\$16,460	3	\$20,780	4	\$25,100	5	\$29,420	6	\$33,740	7	\$38,060	8	\$42,380
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5	\$29,420																				
6	\$33,740																				
7	\$38,060																				
8	\$42,380																				

LOCAL POVERTY LEVEL CREDIT WORKSHEET (20)

Refer to the STATE POVERTY LEVEL CREDIT WORKSHEET in Instruction 19. If the amount on line 3 is greater than the amount on line 4, you are eligible to claim the local poverty level credit. Complete this worksheet to calculate the amount of your credit.

- A. Enter the amount from line 2 of the STATE POVERTY LEVEL CREDIT WORKSHEET (19A). A. _____
- B. Enter your local tax rate from 2018 Tax Rate Chart Above B. **.0** _____
- C. MULTIPLY line A by line B. C. _____
- D. Multiply line C by the Maryland income factor _____ (from line 9 of Form 505NR). Enter the amount here and on line 40 of Form 515 D. _____

21 TAXES PAID AND CREDITS.

Write your taxes paid and credits on lines 48-51.

Line 48. Write the total Maryland and local tax withheld as shown on the wage and tax statements (Forms W-2, W-2G or 1099) you have received. Add up the amounts identified as Maryland and local tax withheld on each form and write the total on line 48. Attach Forms W-2, W-2G and 1099 to your return **if Maryland tax is withheld. You will not get credit for your withholding, if you do not attach Forms 1099, W-2, or W-2G substantiating Maryland withholding.**

IMPORTANT: Your wage and tax statements contain many numbers. Be sure you add only the amounts identified as Maryland and local tax withheld.

Line 49. Enter on line 49 the total of:

- a. Maryland estimated tax payments
- b. amount applied from 2017 return

AND

- c. payment made with a request for an automatic extension of time to file your return.

Line 50. Complete this line only if you are a Pennsylvania resident. Residents of local jurisdictions that impose a local income or earnings tax on Maryland residents are subject to both the State and the local tax on wages earned in Maryland.

Line 51. REFUNDABLE INCOME TAX CREDITS. Enter the amount from line 6, Part CC of Form 502CR.

NOTE: See Heritage Structure Rehabilitation Tax Credit, Form 502S, for qualifications and instructions.

22 OVERPAYMENT OR BALANCE DUE.

Calculate the balance due (line 53) or overpayment (line 54).

23 TELEPHONE NUMBERS, CODE NUMBERS, SIGNATURES AND ATTACHMENTS.

Enter your telephone numbers, and sign and date your return. Be sure to attach all required forms, schedules and statements.

CODE NUMBER

If special circumstances apply, you may not owe the interest for underpayment of estimated tax. Refer to Form 502UP for additional information. Enter the applicable code number in one of the code number lines on the bottom of page 3. Enter code **300** if you are a farmer or fisherman or enter code **301** if your income was received unevenly throughout the year. Attach your completed Form 502UP if you have entered code **301**.

SIGNATURES

You must sign your return. Your signature(s) signifies that your return, including all attachments, is, to the best of your

knowledge and belief, true, correct and complete, under penalties of perjury.

Both spouses must sign a joint return. If your spouse cannot sign because of injury or disease and tells you to sign, you can sign your spouse's name in the proper space on the return followed by the words "By (your name), spouse." Be sure to also sign in the space provided for your signature.

If a power of attorney is necessary, complete the Maryland Form 548 and attach to your return.

TAX PREPARERS

If another person prepared your return, that person also must sign the return and enter their Preparer's Tax Identification Number (PTIN). The preparer declares that the return is based on all information required to be reported of which the preparer has knowledge, under the penalties of perjury.

Penalties may be imposed for tax preparers who fail to sign the tax return and provide their PTIN.

ATTACHMENTS

Be sure to attach wage and tax statements (Forms W-2, W-2G and 1099) to the front of your return if Maryland tax was withheld. Be sure to attach all forms, K-1s, schedules and statements required by these instructions. Place your check or money order on top of your wage and tax statements and fasten with one staple on the front of your tax return.

24 PAYMENT AND MAILING INSTRUCTIONS AND DEADLINES

ELECTRONIC PAYMENT OF BALANCE DUE

If your tax return has a balance due, you may pay electronically at www.marylandtaxes.gov by selecting BillPay. The amount you designate will be debited from your bank or financial institution on the date that you choose.

PAYMENT BY CHECK OR MONEY ORDER

Make your check or money order payable to "Comptroller of Maryland." Use blue or black ink. Do not use red ink. It is recommended that you include your SSN, type of tax and year of tax being paid on your check. **DO NOT SEND CASH.**

For alternative methods of payment, such as a credit card, visit our Web site at www.marylandtaxes.gov.

MAILING INSTRUCTIONS

Mail your return to:

**Comptroller of Maryland
Revenue Administration Division
110 Carroll Street
Annapolis, Maryland 21411-0001**

Sending your return by certified mail will not result in special handling and may delay your refund.

DUE DATE

Returns must be mailed by April 15, 2019, for calendar year taxpayers. If any due date falls on a Saturday, Sunday or legal holiday, the return must be filed by the next business day. Persons filing on a fiscal year basis must file by the 15th day of the fourth month following the close of the fiscal year.

EXTENSION OF TIME TO FILE

Follow the instructions on the Personal Tax Payment Voucher for 502/505, Estimated Tax and Extension Payments (Form PV) to request an automatic extension of the time to file your 2018 return. Filing this form extends the time to file your return, but does not extend the time to pay your taxes. Payment of the expected tax due is required with Form PV by April 15, 2019. You can pay by electronic funds withdrawal (direct debit) or credit card on our website. If no tax is due and you did not request a federal extension, file your extension online at www.marylandtaxes.gov or by phone at 410-260-7829. Only submit Form PV if tax is due.

COMBAT ZONE EXTENSION

Maryland allows the same six-month extension for filing **and**

paying personal income taxes for military and support personnel serving in a designated combat zone or qualified hazardous duty area and their spouses as allowed by the IRS. For more detailed information visit **www.irs.gov**. If you are affected by the extension enter **912** on one of the code number lines at the bottom of page 3.

25 AMENDED RETURNS.

You must file an amended return to make certain changes to your original return. These include changes in income, filing status, amount of deductions, the number of exemptions and the amount of additions to income and subtractions from income.

Note: Changes made as part of an amended return are subject to audit for up to three years from the date the amended return is filed.

INCOME TAX ASSISTANCE

For more information, visit our Web site at **www.marylandtaxes.gov** or email your question to: TAXHELP@comp.state.md.us. You may also call 1-800-638-2937 or from Central Maryland 410-260-7980.