





255050149

Name \_\_\_\_\_ SSN \_\_\_\_\_

**INCOME AND ADJUSTMENTS INFORMATION**

(See Instruction 11.)

	(1) FEDERAL INCOME (LOSS)	(2) MARYLAND INCOME (LOSS)	(3) NON-MARYLAND INCOME (LOSS)
1. Wages, salaries, tips, etc .....	1. 00	00	00
2. Taxable interest income .....	2. 00	00	00
3. Dividend income .....	3. 00	00	00
4. Taxable refunds, credits or offsets of state and local income taxes .....	4. 00	00	00
5. Alimony received .....	5. 00	00	00
6. Business income or (loss) .....	6. 00	00	00
7. Capital gain or (loss) .....	7. 00	00	00
8. Other gains or (losses) (from federal Form 4797) .....	8. 00	00	00
9. Taxable amount of pensions, IRA distributions, and annuities .....	9. 00	00	00
10. Rents, royalties, partnerships, estates, trusts, etc. (Circle appropriate item) .....	10. 00	00	00
11. Farm income or (loss) .....	11. 00	00	00
12. Unemployment compensation (insurance) .....	12. 00	00	00
13. Taxable amount of Social Security and Tier I, II and supplemental benefits .....	13. 00	00	00
14. Other income (including lottery or other gambling winnings) .....	14. 00	00	00
15. Total income (Add Lines 1 through 14) .....	15. 00	00	00
16. Total adjustments to income from federal return (IRA, alimony, etc.) .....	16. 00	00	00
17. Adjusted gross income (Subtract Line 16 from Line 15) ► 17. 00	00	00	00

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

18. Non-Maryland loss and adjustments .....	18. 00
19. Other (Enter code letter(s) from Instruction 12.) .....	19. 00
20. Total additions (Add Lines 18 and 19. See instructions.) .....	20. 00
21. Total federal adjusted gross income and Maryland additions (Add Lines 17 (Column 1) and 20.) .....	21. 00

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

22. Taxable Military Income of Nonresident .....	► 22. 00
23. Other (Enter code letter(s) from Instruction 13.) .....	► 23. 00
24. Total subtractions (Add Lines 22 and 23. See instructions.) .....	► 24. 00
25. Maryland adjusted gross income before subtraction of non-Maryland income. (Subtract Line 24 from Line 21) .....	25. 00

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

26. a. <b>STANDARD DEDUCTION METHOD</b> (Enter amount on Line 26a) ► <input type="checkbox"/> 26a. 00	
<b>ITEMIZED DEDUCTION METHOD</b> (Complete Lines 26b, c, d, and e.)	
b. Total federal itemized deductions (from Line 17, federal Schedule A) ► 26b. 00	
c. State and local <b>INCOME</b> taxes (See Instruction 16.) ► 26c. 00	
d. Itemized deduction phaseout amount (from worksheet in Instruction 16.) ► 26d. 00	
e. Net itemized deductions (Subtract Lines 26c and 26d from Line 26b.) ► 26e. 00	
f. Deduction amount (Multiply Lines 26a or 26e by the AGI factor.) 26f. _____ (from worksheet in Instruction 14) ► 26. 00	
27. Net income (Subtract Line 26 from Line 25) .....	27. 00
28. Total exemption amount (from EXEMPTIONS area, page 1) See Instruction 10 .....	28. 00
29. Enter your AGI factor (from worksheet in Instruction 14) .....	29. 00
30. Maryland exemption allowance (Multiply Line 28 by Line 29) .....	30. 00
31. Taxable net income (Subtract Line 30 from Line 27.) Figure tax on Form 505NR .....	31. 00
31a. Net capital gain income subject to additional tax from Line 9 of Form 502CG (Attach Form 502CG) .....	31a. 00



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**2025**

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Name \_\_\_\_\_ SSN \_\_\_\_\_

**MARYLAND TAX COMPUTATION – COMPLETE FORM 505NR BEFORE CONTINUING.**

32. a. Maryland tax from Line 16 of Form 505NR (Attach Form 505NR.) ..... 32a. ..... 00  
 b. Special nonresident tax from Line 17 of Form 505NR (Attach Form 505NR.) ..... 32b. ..... 00  
 c. Recaptured credit from Part DD, Line 1 of Form 502CR. (Attach Form 502CR.) ..... 32c. ..... 00  
 d. Additional tax on net capital gain income. Multiply Line 31a by .02 ..... 32d. ..... 00  
 e. Total Maryland tax (Add Lines 32a through 32d.) ..... 32e. ..... 00

33. Poverty level credit from worksheet in Instruction 20. ..... ► 33. ..... 00

34. Other income tax credits for individuals from Part AA, Line 14 of Form 502CR (Attach Form 502CR.) ..... 34. ..... 00

35. Business tax credits ..... You must file this form electronically to claim business tax credits on Form 500CR

36. Total credits (Add Lines 33 through 35.) ..... 36. ..... 00

37. Maryland tax after credits (Subtract Line 36 from Line 32e.) If less than 0, enter 0. ..... 37. ..... 00

38. Contribution to Chesapeake Bay and Endangered Species Fund (See Instruction 21.) ..... ► 38. ..... 00  
 39. Contribution to Developmental Disabilities Services and Support Fund (See Instruction 21.) ► 39. ..... 00  
 40. Contribution to Maryland Cancer Fund (See Instruction 21.) ..... ► 40. ..... 00  
 41. Contribution to Fair Campaign Financing Fund (See Instruction 21.) ..... ► 41. ..... 00  
 42. Contribution to Maryland Veterans Trust Fund (See Instruction 21) ..... ► 42. ..... 00

43. **Total Maryland income tax and contributions** (Add Lines 37 through 42.) ..... 43. ..... 00

44. Total Maryland tax withheld (Enter total from your W-2 and 1099 forms and attach if MD tax is withheld.) ► 44. ..... .

45. Amount withheld on MW506NRS (Additional documentation required for sale of real property – See Instruction 9.) ..... ► 45. ..... .

46. 2025 Estimated tax payments, amount applied from 2024 return, and payments made with an extension request. ► 46. ..... .

47. Nonresident tax paid by pass-through entities (**Attach Maryland Schedule K-1 (510/511)**). ..... ► 47. ..... .

48. Refundable income tax credits from Part CC, Line 10 of Form 502CR (**Attach Form 502CR**. See Instruction 22.) ► 48. ..... .

49. Total payments and credits (Add Lines 44 through 48.) ..... 49. ..... .

50. Balance due (If Line 43 is more than Line 49, subtract Line 49 from Line 43.) ..... ► 50. ..... .

51. Overpayment (If Line 43 is less than Line 49, subtract Line 43 from Line 49.) ..... ► 51. ..... .

52. Amount of overpayment **TO BE APPLIED TO 2026 ESTIMATED TAX** ..... ► 52. ..... .

53. Amount of overpayment **TO BE REFUNDED TO YOU** (Subtract Line 52 from Line 51.) See Line 56. **REFUND** ► 53. ..... .

54. Interest charges from Form 502UP ..... . or for late filing ..... . (See Instruction 23.) **Total** ..... ► 54. ..... .

Check here  if you are attaching Form 502UP.

55. **TOTAL AMOUNT DUE** (Add Line 50 and Line 54.) **IF \$1 OR MORE, PAY IN FULL WITH THIS RETURN.**

Include Form PV ..... ► 55. ..... .

**DIRECT DEPOSIT OF REFUND** (See Instruction 23.) **Verify that all account information is correct and clearly legible.**

If you are requesting direct deposit of your refund, complete the following. **For Splitting Direct Deposit**, use Form 588.

►  Check here if you authorize the State of Maryland to issue your refund by direct deposit.

►  Check here if this refund will go to an account outside of the United States.

56a. Type of account: ►  Checking  Savings

56b. Routing Number (9-digits) ► \_\_\_\_\_

56c. Account Number: ► \_\_\_\_\_

56d. Name(s) \_\_\_\_\_ NAME AS IT APPEARS ON THE BANK ACCOUNT

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 (See Instruction 25). 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

► Taxpayer(s) daytime phone number

Signature of preparer other than taxpayer (**Required by Law**)

Street address of preparer/Firm

Printed name of the preparer/Firm's name

City, State, ZIP Code + 4

Telephone number of preparer

► Preparer's PTIN (**Required by law**)

► CODE NUMBERS (3 digits per line)

For returns filed without payments, mail your completed return to:

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

For returns filed with payments, attach check or money order to Form PV. Make check or money order payable to Comptroller of Maryland. On your check or money order, you must include the last four digits of the Social Security number/Individual Taxpayer Identification Number of the taxpayer if filing individually, if filing jointly, you must include the last four digits of the Social Security number/ITIN of the primary taxpayer on the check. Failure to include this information will delay the processing of your payment. Do not attach Form PV or check/money order to Form 505. Place Form PV with attached check/money order on TOP of Form 505 and mail to:

**Comptroller of Maryland  
Payment Processing  
PO Box 8888  
Annapolis, MD 21401-8888**

To make an online payment, scan the QR code below and follow instructions.

