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Form section for address and identification information.

Noting for the

YOUR FILING STATUS - See Instructions 1

RESIDENCE INFORMATION - See Instructions 2

Check here if Maryland taxes withheld

EXEMPTIONS - See Instructions 3

Table with columns for (1) FEDERAL INCOME, (2) MARYLAND INCOME, (3) NON-MARYLAND INCOME, (4) MARYLAND TAX, (5) FEDERAL TAX, (6) STATE TAX CREDIT.

INCOME AND ADJUSTMENTS INFORMATION - See Instructions 4

- 1. Wages, salaries, tips, etc.
2. Taxable interest income
3. Dividend income
4. Taxable annuities, pensions, IRA and Roth IRA distributions and annuities
5. Alimony received
6. Business income or loss
7. Capital gain or loss
8. Taxable amount of partnership, S corporation, and estate income

Table for income and adjustments information with columns for Federal, Maryland, and Non-Maryland income and tax.

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- 9. Rents, royalties, partnerships, estates, trusts, etc. (if each appropriate item)
10. Farm income or loss
11. Unemployment compensation (domestic)
12. Taxable amount of Social Security and tier 1 railroad retirement benefits
13. Other income (including lottery or other gambling winnings)
14. Total income (Add lines 1 through 14)
15. Total adjustments to income from federal returns (IRA, alimony, etc.)
16. Adjusted gross income (Subtract line 15 from 14)

- ADDITIONS TO INCOME - See Instructions 5
17. Non-Maryland tax and adjustments
18. Other (Show each item's source from Instructions 12)
19. Total additions (Add lines 17 and 18)

- 20. Total federal adjusted gross income and Maryland additions (Add lines 17, 18, 19, and 20)
DEDUCTIONS FROM INCOME - See Instructions 6
21. Taxable Military Income of Nonresident
22. Other (Show each item's source from Instructions 12)
23. Total deductions (Add lines 21 and 22)
24. Maryland adjusted gross income before subtraction of non-Maryland income (Subtract line 23 from line 20)

- DEDUCTION METHOD - See Instructions 7-10 (Use whichever item you wish and attach the appropriate form)
STANDARD DEDUCTION METHOD (Enter amount on line 24d)
ITEMIZED DEDUCTION METHOD (Complete lines 24b, c and d)
25. Total federal itemized deductions (From line 25, federal Schedule A)
26. State and local income taxes included in federal Schedule A, line 7
27. Net amount - deductions (Subtract line 26c from line 24c)

Table for deductions and final tax calculation with columns for Maryland Tax, Federal Tax, State Tax Credit, and Total Tax.

# Non Resident Withholding Tax Guide

**Katrin Zwirgmaier**



## **Non Resident Withholding Tax Guide:**

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