



**MARYLAND  
FORM  
505X**

**NONRESIDENT  
AMENDED TAX  
RETURN**



20505X049

**2021**

OR FISCAL YEAR BEGINNING \_\_\_\_\_ 2021, ENDING \_\_\_\_\_

\_\_\_\_\_  
Your Social Security Number

\_\_\_\_\_  
Spouse's Social Security Number

\_\_\_\_\_  
Your First Name

\_\_\_\_\_  
MI

\_\_\_\_\_  
Your Last Name

\_\_\_\_\_  
Spouse's First Name

\_\_\_\_\_  
MI

Does your name match the name on your social security card? If not, to ensure you get credit for your personal exemptions, contact SSA at 1-800-772-1213 or visit [www.ssa.gov](http://www.ssa.gov).

\_\_\_\_\_  
Spouse's Last Name

Name of county and incorporated city, town or special taxing area in which you were employed on the last day of the taxable period if you earned wages in Maryland. (See Instruction 6.)

\_\_\_\_\_  
Current Mailing Address (PO Box, number, street and apt. no)

\_\_\_\_\_  
Maryland County

\_\_\_\_\_  
Current Mailing Address Line 2 (Apt No., Suite No., Floor No.)

\_\_\_\_\_  
City, Town or Taxing Area

\_\_\_\_\_  
City or Town

\_\_\_\_\_  
State

\_\_\_\_\_  
ZIP Code + 4

\_\_\_\_\_  
Foreign Country Name

\_\_\_\_\_  
Foreign Province/State/County

\_\_\_\_\_  
Foreign Postal Code



**You must use Form 502X if you are changing to Resident status.**

Check here if **you** are:

☐ 65 or over

☐ Blind

Check here if **your spouse** is:

☐ 65 or over

☐ Blind

**IF THIS IS BEING FILED TO CLAIM A NET OPERATING LOSS, CHECK THE APPROPRIATE BOX:**

☐ **CARRYBACK** (farming loss only)

☐ **CARRY FORWARD**

**IMPORTANT NOTE: Read the instructions and complete page 3 first. Attach copies of the federal loss year return and Form 1045, Schedules A and B. See Instruction 13.**

Is this address different from the address on your original return? . . . . . ☐ YES ☐ NO

Enter your state of legal residence \_\_\_\_\_. Enter the local jurisdiction of which you are a resident \_\_\_\_\_.

Are you a resident of a local jurisdiction which imposes an income or earnings tax on Maryland residents? . . . . . ☐ YES ☐ NO

Enter dates you resided in Maryland \_\_\_\_\_ - \_\_\_\_\_.

Any changes from the original filing must be explained in Part III of this form.

Did you request an extension of time to file the original return? . . . . . ☐ YES ☐ NO

If yes, enter the date the return was filed \_\_\_\_\_.

Is an amended federal return being filed? . . . . . ☐ YES ☐ NO

Has your original federal return been changed or corrected by the Internal Revenue Service? . . . . . ☐ YES ☐ NO

**CHANGE OF FILING STATUS**

**Original      Amended**

☐  
☐  
☐

☐  
☐  
☐

Single

Married filing joint return or spouse had no income

Married filing separately \_\_\_\_\_

Spouse's Social Security No.

**Original      Amended**

☐  
☐  
☐

☐  
☐  
☐

Head of household

Qualifying widow(er) with dependent child

Dependent taxpayer



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

**IMPORTANT NOTE: Read the instructions and complete page 3 first.**

**A.** As originally reported or as previously adjusted (See instructions.)

**B.** Net change - increase or (-) decrease explain on page 4.

**C.** Corrected amount.

<b>1.</b> Federal adjusted gross income . . . . .	<b>1.</b>	_____	_____	_____
<b>2.</b> Additions to income . . . . .	<b>2.</b>	_____	_____	_____
<b>3.</b> Total (Add lines 1 and 2.) . . . . .	<b>3.</b>	_____	_____	_____
<b>4.</b> Subtractions from income . . . . .	<b>4.</b>	_____	_____	_____
<b>5.</b> Total Maryland adjusted gross income (Subtract line 4 from line 3.) . . . . .	<b>5.</b>	_____	_____	_____
<b>6. CHECK ONLY ONE METHOD (See Instruction 5.)</b>				
<input type="checkbox"/> <b>STANDARD DEDUCTION METHOD</b>				
<input type="checkbox"/> <b>ITEMIZED DEDUCTION METHOD</b> Enter total MD itemized deductions from Part II, on page 3 . . . . .	<b>6.</b>	_____	_____	_____
<b>7.</b> Net income (Subtract line 6 from line 5.) . . . . .	<b>7.</b>	_____	_____	_____
<b>8.</b> Exemption amount (See Instruction 5.) . . . . .	<b>8.</b>	_____	_____	_____
<b>9.</b> Taxable net income (Subtract line 8 from line 7.) . . . . .	<b>9.</b>	_____	_____	_____
<b>10. Maryland tax</b> from line 16 of revised Form 505NR . . . . .	<b>10.</b>	_____	_____	_____
<b>11. Special Nonresident tax</b> from line 17 of revised Form 505NR. . . . .	<b>11.</b>	_____	_____	_____
<b>12. Total Maryland tax</b> (Add lines 10 and 11.) . . . . .	<b>12.</b>	_____	_____	_____
<b>12a. Credits:</b>				
Poverty Level Credit _____				
Personal Credit _____				
Business Credit X X X X X X X X X				
Enter total credits . . . . .	<b>12a.</b>	_____	_____	_____
<b>12b. Maryland tax after credits</b> (Subtract line 12a from line 12.) If less than 0, enter 0 . . . . .	<b>12b.</b>	_____	_____	_____
<b>13. Contribution:</b>				
<b>13a.</b> _____				
<b>13b.</b> _____				
<b>13c.</b> _____				
<b>13d.</b> _____				
Enter total contributions (See Instruction 8.) . . . . .	<b>13.</b>	_____	_____	_____
<b>14. Total Maryland income tax and contribution</b> (Add lines 12b and 13.) . . . . .	<b>14.</b>	_____	_____	_____
<b>15. Total Maryland tax withheld.</b> . . . . .	<b>15.</b>	_____	_____	_____
<b>16. Estimated tax payments and payments made</b> with Form PV and Form MW506NRS . . . . .	<b>16.</b>	_____	_____	_____
<b>17. Nonresident tax paid by pass-through entities</b> . . . . .	<b>17.</b>	_____	_____	_____
<b>18. Refundable income tax credits</b> (Attach Form 502CR and/or 502S.) . . . . .	<b>18.</b>	_____	_____	_____
<b>19. Total payments and credits</b> (Add lines 15 through 18.) . . . . .	<b>19.</b>	_____	_____	_____
<b>20. Balance due</b> (If line 14 is more than line 19, subtract line 19 from line 14.) . . . . .	<b>20.</b>	_____	_____	_____
<b>21. Overpayment</b> (If line 14 is less than line 19, subtract line 14 from line 19.) . . . . .	<b>21.</b>	_____	_____	_____
<b>22. Tax paid with original return, plus additional tax paid after it was filed</b> (Do not include any interest or penalty.) . . . . .	<b>22.</b>	_____	_____	_____
<b>23. Prior overpayment</b> (Total all refunds previously issued.) . . . . .	<b>23.</b>	_____	_____	_____
<b>24. REFUND</b> (If line 20 is less than line 22, subtract line 20 from line 22) (If line 23 is less than line 21, subtract line 23 from line 21.) (Add line 21 to line 22.) (See Instruction 10.) . . . . .	<b>REFUND 24.</b>	_____	_____	_____



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

- 25. BALANCE DUE** (If line 20 is more than line 22, subtract line 22 from line 20.) (Add line 20 to line 23.) (If line 21 is less than line 23, subtract line 21 from line 23.) (See Instruction 10.) ..... **25.** \_\_\_\_\_  
**26.** Interest and/or penalty charges on tax due and/or from Form 502UP (See Instruction 11.) ..... **26.** \_\_\_\_\_  
**27. TOTAL AMOUNT DUE** (Add line 25 and line 26.) ..... **PAY IN FULL WITH THIS RETURN 27.** \_\_\_\_\_

**I. INCOME AND ADJUSTMENTS TO INCOME:** You must complete the following using the amounts from your federal income tax return including any supporting schedules. If there are no changes to the amounts claimed on your original Maryland return, check here ☐ and complete Column A and line 17 of Column C.

**INCOME AND ADJUSTMENTS INFORMATION**

(See Instruction 4.) (Use a minus sign ( - ) to indicate a loss.)

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

**II. ITEMIZED DEDUCTIONS:** If you itemized deductions on your Maryland return, you must complete the following. If there are no changes to the amounts claimed on your original Maryland return, check here ☐ and complete Column A and line 11 of Column C.

	A. As originally reported or as previously adjusted	B. Net increase or decrease ( - )	C. Corrected amount
<b>1.</b> Medical and dental expense ..... <b>1.</b>	_____	_____	_____
<b>2.</b> Taxes..... <b>2.</b>	_____	_____	_____
<b>3.</b> Interest ..... <b>3.</b>	_____	_____	_____
<b>4.</b> Contributions ..... <b>4.</b>	_____	_____	_____
<b>5.</b> Casualty or theft losses. .... <b>5.</b>	_____	_____	_____
<b>6.</b> Miscellaneous ..... <b>6.</b>	_____	_____	_____
<b>7.</b> Enter total itemized deductions from federal Schedule A <b>7.</b>	_____	_____	_____
<b>8.</b> Enter state and local income taxes included on line 2 or from worksheet (See Instruction 4.) ..... <b>8.</b>	_____	_____	_____
<b>9.</b> Net deductions (Subtract line 8 from line 7.) ..... <b>9.</b>	_____	_____	_____
<b>10.</b> AGI factor (See Instruction 14 of the nonresident instructions.) ..... <b>10.</b>	_____	_____	_____



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

**A.** As originally reported  
or as previously adjusted      **B.** Net increase  
or decrease ( - )      **C.** Corrected amount

**11.** Total Maryland deductions (Multiply line 9 by line 10.)

(Enter on page 2, in each appropriate column of line 6.) **11.** \_\_\_\_\_ . \_\_\_\_\_ . \_\_\_\_\_ . \_\_\_\_\_

**III. EXPLANATION OF CHANGES TO INCOME, DEDUCTIONS AND CREDITS:** Enter the line number from page 1 and 2 for each item you are changing and give the reason for each change. Attach any required supporting forms and schedules for items changed.

Check here ☐ if you authorize your preparer to discuss this return with us.

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 telephone no.

\_\_\_\_\_  
Printed name of the Preparer/Firm's name

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

\_\_\_\_\_  
Street address of preparer or Firm's address

\_\_\_\_\_  
City, State, ZIP Code + 4

\_\_\_\_\_  
Telephone number of preparer



\_\_\_\_\_  
Preparer's PTIN **(Required by Law)**

Make checks payable to and mail to:

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

**It is recommended that you include your Social Security  
Number on check in blue or black ink.**