

MILITARY WORKSHEET B

(Complete lines 1-23 on Form 502 before starting this worksheet)

To be used to calculate the local income tax and the special nonresident income tax when a resident civilian taxpayer files jointly with a nonresident military taxpayer who has other income but only from Maryland sources.

If you are a military taxpayer with non-Maryland non-military income DO NOT use Military Worksheet B. See Administrative Release 1.

1. ENTER Maryland adjusted gross income from line 18 of Form 502 \$ _____
2. ENTER income from civilian spouse included in line 1 of this worksheet \$ _____
3. DIVIDE line 2 by line 1; carry to four decimal places (not to exceed 100%) _____
4. ENTER the taxable net income from line 23 of Form 502 \$ _____
5. MULTIPLY line 4 by line 3 \$ _____
6. Enter your local income tax rate from the chart in Instruction 19 for the subdivision in which the civilian spouse was a resident. **. 0** _____
7. MULTIPLY line 5 by line 6. Enter here and on line 31 of Form 502. Also enter the letter "D" instead of the letter "M" in the part year/military box on the front of Form 502. \$ _____
8. Subtract line 5 from line 4 \$ _____
9. Special nonresident tax rate **. 0 1 2 5** _____
10. Multiply line 8 by line 9. This is the special nonresident tax \$ _____
11. Go to the Tax Table on page 18 and enter the amount of tax from table for income on line 4 of this worksheet \$ _____
12. Add lines 10 and 11 and enter this amount here and on line 24 of Form 502 \$ _____