MILITARY WORKSHEET B
(Complete lines 1-20 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 Form 502, line 16 ...........................................

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 Form 502, line 20 ..................................................

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 ............................................................................................

7. MULTIPLY line 5 by line 6. Enter here and on line Form 502, line 28. 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 .......................................................................................................

10. Multiply line 8 by line 9. This is the special nonresident tax ...................................................

11. Go to the tax table in the Resident Instruction Booklet 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 Form 502, line 21 ............................