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 . . . . 1. $ _____

2. ENTER income from civilian spouse included in line 1 of this worksheet . . . . 2. $ _____

3. DIVIDE line 2 by line 1; carry to four decimal places (not to exceed 100%) . . . . 3. _____

4. ENTER the taxable net income from line Form 502, line 20 . . . . 4. $ _____

5. MULTIPLY line 4 by line 3 . . . . 5. $ _____

6. Enter your local income tax rate from the chart in Instruction 19 for the subdivision in which the civilian spouse was
    a resident . . . . 6. **.0** _ _ _

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. . . . . 7. $ _____

8. Subtract line 5 from line 4 . . . . 8. $ _____

9. Special nonresident tax rate. . . . . 9. **.0 2 2 5**

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

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 . . . . 11. $ _____

12. Add lines 10 and 11 and enter this amount here and on Form 502, line 21 . . . . 12. $ _____