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§10–806.

(a) Except as provided in subsection (b) of this section, each nonresident who has Maryland taxable income and is required to file a federal income tax return shall file an income tax return.

(b) A nonresident dependent who has Maryland taxable income shall file an income tax return if the dependent meets the requirements under § 10-805(b) of this subtitle.

(c) For county income tax purposes, a nonresident who derives income from salary, wages, or other compensation for personal services for employment in a county shall file an income tax return, unless the Comptroller determines that each locality in which the nonresident resides:

(1) imposes no tax on the income of a Maryland resident derived from wages for employment in that locality;

(2) exempts that income from its tax on income; or

(3) allows a credit for that income and exempts that income from the withholding requirements for its tax on income.

(d) (1) Notwithstanding the provisions of subsection (a) of this section, except as provided in paragraph (2) of this subsection, a nonresident individual who is not otherwise required to file a return shall file a return if the individual:

(i) is not a dependent;

(ii) is required to file a federal income tax return; and

(iii) has income or losses derived from a business, occupation, profession, or trade carried on in this State.

(2) A nonresident individual is not required to file a return if:

(i) the individual's only income in this State is wages, as defined in § 10-905(f) of this title, that are earned in this State; and

(ii) the Comptroller and the state in which the nonresident resides have agreed in writing to allow a reciprocal exemption from tax and withholding for the wages of residents of each state that are earned in the other state.

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