

(d) (3) The total percentages required under the schedules to be withheld during a taxable year shall approximate the income tax due on the wages for the year, determined as provided in subsection (f) of this section.

(f) The total income tax required to be withheld on wages for purposes of the withholding tables and withholding schedules under this section shall be calculated without regard to the MARGINAL State income tax rates LESS THAN 4% 4.75% set forth under [§ 10-105(a)(1) through (3)] § 10-105(A)(1)(I) AND (II) AND (2)(I) AND (H) THROUGH (III) AND (2)(I) THROUGH (III) of this article.

~~10-101.~~

~~(a) (1) "Resident" means:~~

~~(i) an individual, other than a fiduciary, who:~~

~~1. is domiciled in this State on the last day of the taxable year; or~~

~~2. for more than [6] 3 months of the taxable year maintained a place of abode in this State, whether domiciled in this State or not;~~

10-102.1.

(d) (1) Except as provided in paragraph (2) of this subsection, the tax imposed under subsection (b) of this section is the sum of:

(i) a rate equal to the sum of the rate of the tax imposed under § 10-106.1 of this [title] SUBTITLE and the top marginal State tax rate for individuals under § 10-105(a)(4) of this subtitle applied to the sum of each nonresident individual member's distributive share or pro-rata share of a pass-through entity's nonresident taxable income; and

(ii) the rate of the tax for a corporation under § 10-105(b) of this subtitle applied to the sum of each nonresident entity member's distributive share or pro-rata share of a pass-through entity's nonresident taxable income.

10-105.

(a) (1) [The] FOR AN INDIVIDUAL OTHER THAN AN INDIVIDUAL DESCRIBED IN PARAGRAPH (2) OF THIS SUBSECTION, THE State income tax rate [for an individual] is:

[(1)] (I) 2% of Maryland taxable income of \$1 through \$1,000;