

10-804.

(d) Each resident shall include on the income tax return of the resident:

(1) FOR AN INDIVIDUAL OTHER THAN A FIDUCIARY, the name of the county and municipal corporation, if any, where the resident resides; AND

(2) FOR A PERSONAL REPRESENTATIVE, THE NAME OF THE COUNTY WHERE THE DECEDENT WAS DOMICILED ON THE DATE OF THE DECEDENT'S DEATH; OR

(3) FOR A FIDUCIARY OTHER THAN A PERSONAL REPRESENTATIVE, THE NAME OF:

(I) THE COUNTY WHERE THE TRUST IS PRINCIPALLY ADMINISTERED; OR

(II) IF THE TRUST IS NOT PRINCIPALLY ADMINISTERED IN THE STATE, THE COUNTY TO WHICH THE TRUST IS OTHERWISE PRINCIPALLY CONNECTED.

10-805.

(c) If an individual whose status changes, during a taxable year, from resident to nonresident OR NONRESIDENT TO RESIDENT is required to file an income tax return under subsection (a) or subsection (b) of this section or § 10-806 of this subtitle, the individual shall report on the return the Maryland taxable income:

(1) received during the part of the taxable year that the individual was a resident; and

(2) derived as a nonresident.

10-806.

(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:

[(1)](I) is not a dependent;

[(2)](II) is required to file a federal income tax return; and

[(3)](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(E-1) OF THIS TITLE, THAT ARE EARNED IN THIS STATE; AND