

(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.

10-809.

If an individual is not required to file an income tax return under § 10-805 [or § 10-806], § 10-806 OR § 10-813 of this subtitle, the individual:

- (1) is not liable for income tax; and
- (2) may file an income tax return to claim a refund of the income tax withheld or estimated income tax paid.

10-820.

(a) (1) [A fiduciary, individual,] AN INDIVIDUAL or partnership required under Part II of this title to file a return for a taxable year shall complete and file with the Comptroller an income tax return:

- (i) on or before April 15th of the next taxable year; or
- (ii) if the income tax is computed for a fiscal year, on or before the 15th day of the 4th month after the end of that year.

10-907.

(a) Income tax is not required to be withheld at the time wages are paid to a nonresident if:

- (1) for State income tax withholding purposes[:
  - (i) the Maryland taxable income of the nonresident in a calendar year is derived only from wages for employment in this State; and
  - (ii) the state in which the nonresident resides:
    1. imposes a tax on net income for those wages under a law that is substantially similar to the income tax laws of this State; and
    2. exempts a resident of this State from tax on income or withholding on wages for employment in the other state or allows a resident of this State a credit that is substantially similar to the credit under § 10-703 of this title] 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;