

## **MD: Who Is a Resident?**

Verbatim from MD Instruction Booklet 2022

You are a resident of Maryland if:

1. Your permanent home is or was in Maryland (the law refers to this as your domicile) OR
2. Your permanent home is outside of Maryland, but you maintained a place of abode (a place to live) in Maryland for more than six months of the tax year. If this applies to you and you were physically present in the state for 183 days or more, you must file a full-year resident return.

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