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**MARYLAND
FORM
505SU**

**NONRESIDENT
SUBTRACTIONS
FROM INCOME**

ATTACH TO YOUR NONRESIDENT TAX RETURN



22505S099

2022

First Name

MI

Last Name

Social Security Number

Spouse's First Name

MI

Spouse's Last Name

Spouse's Social Security Number

Subtractions from income. Determine which subtractions from income apply to you. See Instruction 13 in Nonresident Booklet for more information.

PART I To the extent one or more of these items is included in your federal adjusted gross income

- a. Payments from a pension system to firemen and policemen for job-related injuries or disabilities (but not more than the amount included in your total income). a.
- c. Amount of refunds of state or local income tax included on line 4 of Form 505. c.
- d. Distributions of accumulated income by a fiduciary, if income tax has been paid by the fiduciary to the State (but not more than the amount included in your total income). d.
- e. Profit (without regard to losses) from the sale or exchange of bonds issued by the State or local governments of Maryland e.
- j. Amount added to taxable income for the use of an official vehicle by a member of a state, county or local police or fire department. The amount is listed separately on your W-2. j.
- n. Payment received under a fire, rescue, or ambulance personnel length of service award program that is funded by any county or municipal corporation of the State. n.
- r. Amount of interest on U.S. obligations; capital gains from the sale or exchange of U.S. obligations; dividends from mutual funds that invest in U.S. obligations r.
- s. Amount of interest and dividend income (including capital gain distributions) of a dependent child that is included in the parent's federal gross income under the Internal Revenue Code Section 1(g)(7) s.
- t. Social Security, Tier I, Tier II and/or supplemental Railroad Retirement benefits included in your federal adjusted gross income t.
- u. Military Retirement Income. Individuals at least 55 years of age on the last day of the taxable year may claim up to \$15,000 of military retirement income, including death benefit, received in the taxable year. Individuals under the age of 55 on the last day of the taxable year may claim up to \$5,000 of military retirement income received in the taxable year u.
- w. Lesser of \$1,200 or the income subject to Maryland tax of the spouse with the lower income if both spouses have income subject to Maryland tax and file a joint return w.
- y. Any income that is related to tangible or intangible property that was seized, misappropriated or lost as a result of the actions or policies of Nazi Germany towards a Holocaust victim y.
- aa. Payments from a pension system to the surviving spouse or other beneficiary of a law enforcement officer or firefighter whose death arises out of or in the course of their employment aa.
- bb. Net subtraction modification to Maryland taxable income when claiming the federal depreciation allowances from which the State of Maryland has decoupled. **Complete and attach Form 500DM.** See Administrative Release 38 bb.
- cc. Net subtraction modification to Maryland taxable income when using the federal special 2-year carryback (farming loss only) period for a net operating loss under federal law compared to Maryland taxable income without regard to federal provisions. **Complete and attach Form 500DM.** cc.
- cd. Net subtraction modification to Maryland taxable income resulting from the federal ratable inclusion of deferred income arising from business indebtedness discharged by reacquisition of a debt instrument. **Complete and attach Form 500DM.** See Administrative Release 38 cd.
- dd. Income derived within arts and entertainment district(s) by a qualifying residing artist. **Complete and attach Form 502AE.** dd.
- dm. Net subtraction modification from multiple decoupling provisions. **Complete and attach Form 500DM.** dm.

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NONRESIDENT **SUBTRACTIONS** **FROM INCOME**



2022
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NAME SSN

- ee. Amount received as a grant under the Solar Energy Grant Program administered by the Maryland Energy Administration but not more than the amount included in your total income. . ee. .
- gg. Amount of income for services performed in Maryland by the civilian spouse of a member of the armed forces gg. .
- hh. Net subtraction to adjust phase out of exemptions as a result of including U.S. obligations in your adjusted gross income. hh. .
- ii. Interest income from Build America Bonds. See Administrative Release 13 ii. .
- jj. Gain resulting from a payment from the Maryland Department of Transportation as a result of the acquisition of a portion of the property on which your principal residence is located jj. .
- mm. Amount received by a claimant for noneconomic damages as a result of a claim of unlawful discrimination mm. .
- nn. Amount of student loan indebtedness discharged. **Attach notice** nn. .
- oo. The value of any medal given by the International Olympic Committee, the International Paralympic Committee, the Special Olympics International Committee, or the International Committee of Sports for the Deaf AND any prize money or honoraria received from the United States Olympic Committee from a performance at the Olympic Games, the Paralympic Games, the Special Olympic Games, or the Deaflympic Games oo. .
- qq. Amount of qualified principal residence indebtedness included in federal adjusted gross income that was allowable as an exclusion under the Mortgage Forgiveness Debt Relief Act of 2007, as amended qq. .
- rr. Up to \$50,000 of compensation received by an individual during the taxable year in exchange for the sale of a perpetual conservation easement on real property located in Maryland rr. .
- xc. Amount of a distribution to a designated beneficiary from a Maryland ABLE account, unless it is a refund or non-qualified distribution xc. .
- xe. An amount included in federal adjusted gross income contributed by the State into an investment account under §18-19A-04.1 of the Education Article during the taxable year. xe. .
- vv. The value of a subsidy for rental expenses received by a resident of Howard County under the "Live Where You Work" program of the Downtown Columbia Plan. For more information, visit **www.marylandtaxes.gov**. vv. .
- 1. Subtotal.** Add all lines in Part I and enter the amount here **1.** .

PART II To the extent one or more of these items apply to your Maryland income. Include only the part that is attributable to Maryland

- f. Child and dependent care expenses f. .
- g. Amount of wages and salaries disallowed as a deduction due to the work opportunity credit allowed under the Internal Revenue Code Section 51 g. .
- h. Expenses up to \$5,000 incurred by a blind person for a reader, or up to \$1,000 incurred by an employer for a reader for a blind employee h. .
- i. Expenses incurred for reforestation or timber stand improvement of commercial forest land i. .
- k. Up to \$6,000 in expenses incurred by parents to adopt a child with special needs through a public or nonprofit adoption agency; up to \$5,000 for adoption of a child without special needs k. .
- l. Purchase and installation costs of certain enhanced agricultural management equipment. **Attach a copy of the certification** l. .
- m. Deductible artist's contribution. **Complete and attach Form 502AC** m. .
- o. Value of farm products you donated to a gleaning cooperative. **Attach a copy of the certification** o. .
- q. Unreimbursed charitable travel expenses. **Complete and attach Form 502V** q. .
- va. The Honorable Louis L. Goldstein Volunteer, Fire, Rescue and Emergency Medical Services Personnel Subtraction Modification Program. **Attach a copy of the certification** va. .
- vb. The Honorable Louis L. Goldstein Volunteer Police Personnel Subtraction Modification Program. **Attach a copy of the certification** vb. .
- xa. Up to \$2,500 per contract purchased for advanced tuition payments made to the Maryland Prepaid College Trust. See Administrative Release 32 xa. .

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**NONRESIDENT
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FROM INCOME**



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ATTACH TO YOUR NONRESIDENT TAX RETURN

NAME SSN

- xb. Up to \$2,500 per account contributor per beneficiary of the total of all amounts contributed to investment accounts under the Maryland College Investment Planxb. .
- xd. Up to \$2,500 per ABLE account contributor per beneficiary of the total of all amounts contributed under the Maryland ABLE Programxd. .
- z. Expenses incurred to buy and install handrails in an existing elevator in a qualified healthcare facility or other building in which at least 50% of the space is used for medical purposesz. .
- ff. Amount of the cost difference between a conventional on-site sewage disposal system and a system that utilizes nitrogen removal technology, for which the Department of Environment's payment assistance program does not cover ff. .
- kk. Qualified conservation program expenses up to \$500 for an application approved by the Department of Natural Resources to enter into a Forest Conservation and Management Plan . . .kk. .
- ll. Payment received as a result of a foreclosure settlement negotiated by the Maryland Attorney General ll. .
- pp. Unreimbursed expenses incurred by a foster parent on behalf of a foster child pp. .
- ss. Up to \$10,000 of certain qualified unreimbursed expenses paid or incurred attributable to the donation of certain organs for organ transplantation by a living individual ss. .
- tt. Up to \$250 of certain unreimbursed expenses paid or incurred by a full time K-12 teacher for the purchase of certain classroom supplies tt. .
- yb. Allows a certain subtraction for the amount of ordinary and necessary expenses for State licensed cannabis businesses (See Instructions.)yb. .
- 2. Subtotal.** Add all lines in Part II and enter the amount here **2.** .

PART III Share of Maryland subtractions flowing through to you from a pass-through entity or fiduciary.

- b. Net Maryland subtraction from Maryland Schedule K-1 (510/511) for your share of income from pass-through entities or fiduciaries not attributable to decoupling b. .
- dp. Net subtraction decoupling modification from a pass-through entity. **Complete and attach Form 500DM.** See Administrative Release 38 dp. .
- 3. Subtotal.** Add all lines in Part III and enter the amount here **3.** .

PART IV

- 4. TOTAL.** Add lines 1, 2, and 3, and enter the amount here and on line 23 of Form 505. **TOTAL 4.** .