

**MARYLAND
FORM
502SU**

**SUBTRACTIONS FROM
INCOME**
ATTACH TO YOUR TAX RETURN



22502S099

2022

Print Using
Blue or Black Ink Only

Your First Name	MI	Your Last Name	Your 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 Resident Booklet for more information.

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.		
b. Net allowable subtractions from income from pass-through entities not attributable to decoupling	b.		
c. Net subtractions from income reported by a fiduciary	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.		
f. Benefits received from a Keogh plan on which State income tax was paid prior to 1967. Attach statement	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.		
j. The 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.		
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.		
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.		
o. Value of farm products you donated to a gleaning cooperative. Attach a copy of the certification.	o.		
p. Overseas military subtraction (Use worksheet from Instruction 13.)	p.		
q. Unreimbursed vehicle travel expenses. Complete and attach Form 502V	q.		
r. Amount of pickup contribution shown on Form 1099R from the State retirement or pension systems included in federal adjusted gross income.	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. Relocation and assistance payments received from the State of Maryland under Title 12 Subtitle 2 of the Real Property Article	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 benefits , 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.		
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.		

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- w. Unreimbursed expenses incurred by a foster parent on behalf of a foster child w.
- xa. Up to \$2,500 per contract purchased for advanced tuition payments made to the Maryland
Prepaid College Trust. See Administrative Release 32. xa.
- 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 Plan. xb.
- xc. Any amount included in federal adjusted gross income as a result of a distribution to a designated
beneficiary from a Maryland ABLE account, unless it is a refund or non-qualified distribution . . . xc.
- xd. Up to \$2,500 per ABLE account contributor per beneficiary of the total of all amounts contributed
under the Maryland ABLE Program. xd.
- 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.
- 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.
- 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 purposes z.
- 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.
- ab. Income from U.S. Government obligations (See Instruction 13.) ab.
- 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.
- dp. Net subtraction decoupling modification from a pass-through entity. **Complete and attach**
Form 500DM. See Administrative Release 38 dp.
- 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.
- 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.
- 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 on any Build America Bond that is included in your federal adjusted gross income. 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.
- 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.
- 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.

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NAME SSN

- oo. Up to \$5,000 of income earned by a law enforcement officer residing in the Maryland political subdivision in which the officer is employed if the crime rate in that political subdivision exceeds the State's crime rate oo.
- pp. 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 pp.
- 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. Any amount included in federal adjusted gross income for the first \$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 the State of Maryland. rr.
- 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.
- uu. Gain recognized as the result of the sale of property for the redevelopment within Laurel Park, Pimlico Race Course, and/or Bowie Race Course Training Center, and for the amount of income recognized directly or indirectly by the state investment in the sites. . . . uu.
- 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.
- ww. First Time Homebuyer Savings Account authorizes first time homebuyers to allow a subtraction up to \$5,000 of the amount contributed to such an account and the earnings on the account ww.
- xx. Allows a subtraction up to \$1,000 for donations of certain disposable diapers, certain hygiene products, and certain monetary gifts made by a taxpayer during the taxable year to certain qualified charitable entities. **Attach documentation.** xx.
- ya. Allows a subtraction up to \$100,000 for resident taxpayers who are at least 100 years of age at the end of the taxable year (See Instructions.) ya.
- yb. Allows a certain subtraction for the amount of ordinary and necessary expenses for State licensed cannabis businesses (See Instructions.) yb.

1. TOTAL. Add lines a. through yb. and enter this amount on line 13 of Form 502 with the appropriate code letters. **TOTAL 1.**