

MARYLAND FORM 505SU

NONRESIDENT SUBTRACTIONS FROM INCOME



2024

24505S099

ATTACH TO YOUR NONRESIDENT TAX RETURN

Print Using Blue, or Black Ink Only

Form fields for 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

List of subtractions (a, c, d, e, j, n, r, s, t, u, w, y, aa, bb, cc, cd, dd, dm) with corresponding input boxes and values.

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NAME [redacted] SSN [redacted]

- ee. Amount received as a grant under the Solar Energy Grant Program...
gg. Amount of income for services performed in Maryland by the civilian spouse...
hh. Net subtraction to adjust phase out of exemptions...
ii. Interest income from Build America Bonds...
jj. Gain resulting from a payment from the Maryland Department of Transportation...
mm. Amount received by a claimant for noneconomic damages...
nn. Amount of student loan indebtedness discharged...
oo. The value of any medal given by the International Olympic Committee...
qq. Amount of qualified principal residence indebtedness...
rr. Up to \$50,000 of compensation received by an individual...
xc. Amount of a distribution to a designated beneficiary...
xe. An amount included in federal adjusted gross income...
uu. Gain recognized as the result of the sale of property...
1. Subtotal. Add all lines in Part I and enter the amount here

PART II To the extent one or more of these items apply to your Maryland income, prorate the subtraction amount to include only the part that is attributable to Maryland. (See page 8 of the Nonresident Instruction Booklet.)

- f. Child and dependent care expenses
g. Amount of wages and salaries disallowed as a deduction due to the work opportunity credit
h. Expenses up to \$5,000 incurred by a blind person for a reader...
i. Expenses incurred for reforestation or timber stand improvement...
k. Up to \$12,000 in expenses incurred by parents to adopt a child...
l. Purchase and installation costs of certain enhanced agricultural management equipment. Attach a copy of the certification
m. Deductible artist's contribution. Complete and attach Form 502AC
o. Value of farm products you donated to a gleaning cooperative. Attach a copy of the certification
q. Unreimbursed charitable travel expenses. Complete and attach Form 502V
va. The Honorable Louis L. Goldstein Volunteer Police, Fire, Rescue and Emergency Medical Services Personnel Subtraction Modification Program. Attach a copy of the certification
xa. Up to \$2,500 per contract purchased for advanced tuition payments...
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

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**MARYLAND  
FORM  
505SU**

**NONRESIDENT  
SUBTRACTIONS  
FROM INCOME**



**2024**  
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NAME  SSN

- xd. Up to \$2,500 per ABLÉ account contributor per beneficiary of the total of all amounts contributed under the Maryland ABLÉ Program . . . . . xd.  00
- 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.  00
- 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.  00
- 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.  00
- ll. Payment received as a result of a foreclosure settlement negotiated by the Maryland Attorney General . . . . . ll.  00
- pp. Unreimbursed expenses incurred by a foster parent on behalf of a foster child . . . . . pp.  00
- 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.  00
- 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.  00
- xx. 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.  00
- yb. Ordinary and necessary expenses for State licensed or registered cannabis businesses (See Instructions) . . . . . yb.  00
- Maryland Cannabis Administration Business License or Registration Number:**
- yc. Amount of Union Dues (See Instructions.) . . . . . yc.  00
- yd. Amount of the benefit payment provided to an individual or the family member of an individual as a result of the individual being injured or killed in the collapse of the Francis Scott Key Bridge . . . . . yd.  00
- ye. Amount of tuition assistance provided to the taxpayer through the Fallen Workers Scholarship Fund. ye.  00
- 2. Subtotal.** Add all lines in Part II and enter the amount here . . . . . **2.**  00

**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.  00
- dp. Net subtraction decoupling modification from a pass-through entity. **Complete and attach Form 500DM.** See Administrative Release 38 . . . . . dp.  00
- 3. Subtotal.** Add all lines in Part III and enter the amount here . . . . . **3.**  00

**PART IV**

- 4. Total.** Add all lines 1, 2, and 3, and enter the amount here and on line 23 of Form 505 . . . . . **4.**  00