MARYLAND FORM 505SU

NONRESIDENT SUBTRACTIONS FROM INCOME

ATTACH TO YOUR NONRESIDENT TAX RETURN



2024

Print Using Blue or Black Ink Only

First Name	MI	Last Name	Social Security Number
Spouse's First Name		Spouse's Last Name	Spouse's Social Security Numbe
Subtractions from income. I Nonresident Booklet for mo		subtractions from income apply to you	J. See Instruction 13 in
PART I To the extent one	or more of these	items is included in your federal adjus	ted gross income
,	•	en and policemen for job-related injuries	or

Subtractions from income. Determine which subtractions from income apply to you. See Instruction 13 in Nonresident Booklet for more information.				
PART	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	0.0		
	disabilities (but not more than the amount included in your total income)	00		
С.	Amount of refunds of state or local income tax included on line 4 of Form 505	00		
	Distributions of accumulated income by a fiduciary, if income tax has been paid by the	0.0		
	fiduciary to the State (but not more than the amount included in your total income) d.	00		
e.	Profit (without regard to losses) from the sale or exchange of bonds issued by the State or			
	local governments of Maryland	0.0		
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-2j.	0.0		
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	0 0		
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. obligationsr.	0 0		
c	Amount of interest and dividend income (including capital gain distributions) of a dependent			
٥.	child that is included in the parent's federal gross income under the Internal Revenue Code			
	Section 1(g)(7)s. s	00		
t.	Social Security, Tier I, Tier II and/or supplemental Railroad Retirement benefits included in			
ι.	your federal adjusted gross income	0 0		
	Military Retirement Income. Individuals at least 55 years of age on the last day of the taxable year			
u.				
	may claim up to \$20,000 of military retirement income received in the taxable year. Individuals			
	under the age of 55 on the last day of the taxable year may claim up to \$12,500 of military	0.0		
	retirement income received in the taxable year			
w.	Lesser of \$1,200 or the income subject to Maryland tax of the spouse with the lower income	0.0		
	if both spouses have income subject to Maryland tax and file a joint return			
у.	Any income that is related to tangible or intangible property that was seized, misappropriated	00		
	or lost as a result of the actions or policies of Nazi Germany towards a Holocaust victim y.			
aa.	Payments from a pension system, or a death benefit required by a Maryland municipal or county			
	collective bargaining agreement, to the surviving spouse or other beneficiary of a law enforcement	00		
	officer or firefighter whose death arises out of or in the course of their employment			
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	0.0		
	500DM. See Administrative Release 38	00		
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.	0.0		
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 38cd.	00		
dd.	Income derived within arts and entertainment district(s) by a qualifying residing artist.			
	Complete and attach Form 502AE	0 0		
dm	Net subtraction modification from multiple decoupling provisions. Complete and attach			
GIIII	Form 500DM	00		

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NAME SSN Amount received as a grant under the Solar Energy Grant Program administered by the ee. 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 hh. Net subtraction to adjust phase out of exemptions as a result of including U.S. obligations ii. Interest income from Build America Bonds. See Administrative Release 13......ii. ______ 00 Gain resulting from a payment from the Maryland Department of Transportation as a result 00 of the acquisition of a portion of the property on which your principal residence is located jj. ___ Amount received by a claimant for noneconomic damages as a result of a claim of unlawful mm. nn. 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, 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 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 r. _ 0.0 xc. Amount of a distribution to a designated beneficiary from a Maryland ABLE account, unless it 00 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. 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 00 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.) q. Amount of wages and salaries disallowed as a deduction due to the work opportunity credit 00 h. Expenses up to \$5,000 incurred by a blind person for a reader, or up to \$1,000 incurred by an 00 i. Expenses incurred for reforestation or timber stand improvement of commercial forest land i. ______ k. Up to \$12,000 in expenses incurred by parents to adopt a child with special needs through a public or nonprofit adoption agency; up to \$10,000 for adoption of a child without special needs k. I. Purchase and installation costs of certain enhanced agricultural management equipment. Attach Value of farm products you donated to a gleaning cooperative. Attach a copy of the 00 The Honorable Louis L. Goldstein Volunteer Police, Fire, Rescue and Emergency Medical Services xa. Up to \$2,500 per contract purchased for advanced tuition payments made to the Maryland 00 xb. Up to \$2,500 per account contributor per beneficiary of the total of all amounts contributed to 00 investment accounts under the Maryland College Investment Planxb. __

MARYLAND **FORM** 505SU

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NAME Up to \$2,500 per ABLE account contributor per beneficiary of the total of all amounts xd. 00 Expenses incurred to buy and install handrails in an existing elevator in a qualified healthcare 00 facility or other building in which at least 50% of the space is used for medical purposes z. _ ff. Amount of the cost difference between a conventional on-site sewage disposal system and a 00 system that utilizes nitrogen removal technology, for which the Department of Environment's payment assistance program does not coverff. _ 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. ___ Payment received as a result of a foreclosure settlement negotiated by the Maryland Attorney 00 00 Unreimbursed expenses incurred by a foster parent on behalf of a foster child pp. ______ Up to \$10,000 of certain qualified unreimbursed expenses paid or incurred attributable to the 00 donation of certain organs for organ transplantation by a living individualss. _ Up to \$250 of certain unreimbursed expenses paid or incurred by a full time K-12 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. 0.0 yb. Ordinary and necessary expenses for State licensed or registered cannabis businesses 00 (See Instructions)......yb. _ Maryland Cannabis Administration Business License or Registration Number:___ 00 yc. Amount of Union Dues (See Instructions.).....yc. _____yc. yd. Amount of the benefit payment provided to an individual or the family member of an individual as 0.0 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 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 00 pass-through entities or fiduciaries not attributable to decoupling \dots dp. Net subtraction decoupling modification from a pass-through entity. Complete and attach 00 00 **PART IV** 00

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

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