MARYLAND
FORM
505SU

Print Using Blue or

NONRESIDENT SUBTRACTIONS FROM INCOME



ATTACH TO YOUR NONRESIDENT TAX RETURN

First Name	MI	Last Name	Social Security Number
Black			
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)	00
с.	Amount of refunds of state or local income tax included on line 4 of Form 505	00
d.		
	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	00
j.	Amount added to taxable income for the use of an official vehicle by a member of a state,	
5	county or local police or fire department. The amount is listed separately on your W-2j.	00
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	00
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.	00
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.	00
t.		
	your federal adjusted gross income	00
u.	Military Retirement Income. Individuals at least 55 years of age on the last day of the taxable year	
ai	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	
	retirement income received in the taxable year.	00
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	00
y.	Any income that is related to tangible or intangible property that was seized, misappropriated	
у.	or lost as a result of the actions or policies of Nazi Germany towards a Holocaust victim y.	00
aa.	Payments from a pension system, or a death benefit required by a Maryland municipal or county	
<i>aa</i> .	collective bargaining agreement, 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	00
bb.	Net subtraction modification to Maryland taxable income when claiming the federal depreciation	
00.	allowances from which the State of Maryland has decoupled. Complete and attach Form	
	500DM. See Administrative Release 38	00
cc.	Net subtraction modification to Maryland taxable income when using the federal special	
cc.		
	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.	00
cd	Net subtraction modification to Maryland taxable income resulting from the federal ratable	
cd.	,	
	inclusion of deferred income arising from business indebtedness discharged by reacquisition	00
44	of a debt instrument. Complete and attach Form 500DM. See Administrative Release 38cd.	
uu.	Income derived within arts and entertainment district(s) by a qualifying residing artist.	00
dre	Complete and attach Form 502AE dd.	
dm.	Net subtraction modification from multiple decoupling provisions. Complete and attach	00
	Form 500DM	



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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 incomeee.	00
gg.	Amount of income for services performed in Maryland by the civilian spouse of a member of the	
	armed forces gg.	00
hh.	Net subtraction to adjust phase out of exemptions as a result of including U.S. obligations	
	in your adjusted gross income	00
ii.	Interest income from Build America Bonds. See Administrative Release 13 ii.	00
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.	00
mm.	Amount received by a claimant for noneconomic damages as a result of a claim of unlawful	
	discrimination	00
nn.	Amount of student loan indebtedness discharged. Attach notice	
00.	The value of any medal given by the International Olympic Committee, the International	000
00.	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	00
	Amount of qualified principal residence indebtedness included in federal adjusted gross income	00
qq.		
	that was allowable as an exclusion under the Mortgage Forgiveness Debt Relief Act of 2007, as	00
	amended qq.	00
rr.	Up to \$50,000 of compensation received by an individual during the taxable year in exchange	0.0
	for the sale of a perpetual conservation easement on real property located in Maryland rr.	00
XC.	Amount of a distribution to a designated beneficiary from a Maryland ABLE account, unless it	
	is a refund or non-qualified distributionxc.	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.	00
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	
1.	Subtotal. Add all lines in Part I and enter the amount here 1.	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.)	
f.	Child and dependent care expensesf.	00
g.	Amount of wages and salaries disallowed as a deduction due to the work opportunity credit	
	allowed under the Internal Revenue Code Section 51	00
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	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.	0.0
١.	Purchase and installation costs of certain enhanced agricultural management equipment. Attach	
	a copy of the certification	00
m.	Deductible artist's contribution. Complete and attach Form 502ACm.	
0.	Value of farm products you donated to a gleaning cooperative. Attach a copy of the	
0.	certification	00
a	Unreimbursed charitable travel expenses. Complete and attach Form 502V	
q. və		00
va.	The Honorable Louis L. Goldstein Volunteer Police, Fire, Rescue and Emergency Medical Services	00
	Personnel Subtraction Modification Program. Attach a copy of the certification	00
xa.	Up to \$2,500 per contract purchased for advanced tuition payments made to the Maryland	00
1	Prepaid College Trust. See Administrative Release 32	00
xb.	Up to \$2,500 per account contributor per beneficiary of the total of all amounts contributed to	0.0
	investment accounts under the Maryland College Investment Planxb.	00



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NAME	SSN	
xd.	Up to \$2,500 per ABLE account contributor per beneficiary of the total of all amounts	
	contributed under the Maryland ABLE Program	00
Ζ.	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 Plankk.	00
١١.	Payment received as a result of a foreclosure settlement negotiated by the Maryland Attorney	
	General	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	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	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	00
yb.	Ordinary and necessary expenses for State licensed or registered cannabis businesses	
	(See Instructions)	00
	Maryland Cannabis Administration Business License or Registration Number:	
yc.	Amount of Union Dues (See Instructions.)	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 Bridgeyd.	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	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	00
dp.	Net subtraction decoupling modification from a pass-through entity. Complete and attach	0.0
	Form 500DM. See Administrative Release 38 dp.	00
3.	Subtotal. Add all lines in Part III and enter the amount here	00
PARI		
	Total. Add all lines 1, 2, and 3, and enter the amount here and on line 23 of Form 505 4.	00