MARYLAND NONRESIDENT SUBTRACTIONS FROM 505SU INCOME

FORM



ATTACH TO YOUR NONRESIDENT TAX RETURN

Blue or Only			
First Name 드 것 이 것	MI	Last Name	Social Security Number
Spouse's First Name		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)		
с.	Amount of refunds of state or local income tax included on line 4 of Form 505		
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-2j.		
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		
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		
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 incomet.	·	
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 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 yearu.		
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		
у.	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	· · ·	
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.			
	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	•	
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.	· · ·	
aa.	Income derived within arts and entertainment district(s) by a qualifying residing artist.		
aluac	Complete and attach Form 502AE dd.	· · ·	
um.	Net subtraction modification from multiple decoupling provisions. Complete and attach		
	Form 500DM		



NONRESIDENT SUBTRACTIONS FROM INCOME ATTACH TO YOUR NONRESIDENT TAX RETURN





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.	·
gg.	Amount of income for services performed in Maryland by the civilian spouse of a member of the	
	armed forces	·
hh.	Net subtraction to adjust phase out of exemptions as a result of including U.S. obligations	
	in your adjusted gross income	·
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	
nn.	Amount of student loan indebtedness discharged. Attach notice	· · · · · · · · · · · · · · · · · · ·
00.	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	
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	
VO	is a refund or non-qualified distribution	·
xe.	investment account under §18-19A-04.1 of the Education Article during the taxable year	
1.	Subtotal. Add all lines in Part I and enter the amount here	
PART		·
	the part that is attributable to Maryland	
f.	Child and dependent care expenses	·
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.	·
١.	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 502ACm.	·
0.	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 q. The Honorable Louis L. Goldstein Volunteer, Fire, Rescue and Emergency Medical Services	·
va.	Personnel Subtraction Modification Program. Attach a copy of the certification	
vb	The Honorable Louis L. Goldstein Volunteer Police Personnel Subtraction Modification Program.	··
VD.	Attach a copy of the certificationvb.	
xa.	Up to \$2,500 per contract purchased for advanced tuition payments made to the Maryland	·•
лa.	Prepaid College Trust. See Administrative Release 32	
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 and Maryland Broker-Dealer	
	College Investment Plan	·

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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	
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.	
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 Plankk.	
١١.	Payment received as a result of a foreclosure settlement negotiated by the Maryland Attorney	
	General	
pp.	Unreimbursed expenses incurred by a foster parent on behalf of a foster child	
SS.	Up to \$7,500 of certain unreimbursed expenses paid or incurred attributable to the donation	
	of certain organs for organ transplantation by a living individualss.	
tt.	Up to \$250 of certain unreimbursed expenses paid or incurred by a full time K-12 teacher for	
	the purchase of certain classroom suppliestt.	
2.	Subtotal. Add all lines in Part II and enter the amount here	
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) for your share of income from pass-	
	through entities or fiduciaries not attributable to decouplingb.	
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	·
PART	· IV	

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