



Print Using Blue or Black Ink Only

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

- a. Payments from a pension system to firemen and policemen for job-related injuries or disabilities... 00
c. Amount of refunds of state or local income tax included on line 4 of Form 505... 00
d. Distributions of accumulated income by a fiduciary... 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, county or local police or fire department... 00
n. Payment received under a fire, rescue, or ambulance personnel length of service award program... 00
r. Amount of interest on U.S. obligations; capital gains from the sale or exchange of U.S. obligations; dividends from mutual funds... 00
s. Amount of interest and dividend income (including capital gain distributions) of a dependent child... 00
t. Social Security, Tier I, Tier II and/or supplemental Railroad Retirement benefits... 00
u. Military Retirement Income... 00
w. Lesser of \$1,200 or the income subject to Maryland tax of the spouse... 00
y. Any income that is related to tangible or intangible property that was seized, misappropriated or lost... 00
aa. Payments from a pension system, or a death benefit required by a Maryland municipal or county collective bargaining agreement... 00
bb. Net subtraction modification to Maryland taxable income when claiming the federal depreciation allowances... 00
cc. Net subtraction modification to Maryland taxable income when using the federal special 2-year carryback... 00
cd. Net subtraction modification to Maryland taxable income resulting from the federal ratable inclusion of deferred income... 00
da. Net subtraction modification from expensing domestic R&E... 00
dc. Net subtraction modification when claiming federal depreciation allowances from IRC section 168(n)... XXXXXXXXXX



ATTACH TO YOUR NONRESIDENT TAX RETURN

25505S149

NAME \_\_\_\_\_ SSN \_\_\_\_\_

- dd. Income derived within arts and entertainment district(s) by a qualifying residing artist. **Complete and attach Form 502AE.** dd. \_\_\_\_\_ 00
  - de. Net subtraction modification to Maryland taxable income resulting from the federal deferral of deduction for original issue discounts. **Note: This is a reporting change. Complete and attach Form 500DM.** See Technical Bulletin 38. de. \_\_\_\_\_ 00
  - dm. Net subtraction modification from other items affected by decoupling not reported elsewhere. **Complete and attach Form 500DM** dm. \_\_\_\_\_ 00
  - 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. \_\_\_\_\_ 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. hh. \_\_\_\_\_ 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. mm. \_\_\_\_\_ 00
  - nn. Amount of student loan indebtedness discharged. **Attach notice.** nn. \_\_\_\_\_ 00
  - oo. 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 . . . . . oo. \_\_\_\_\_ 00
  - 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. \_\_\_\_\_ 00
  - 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. \_\_\_\_\_ 00
  - xc. Amount of a distribution to a designated beneficiary from a Maryland ABLE account, unless it is a refund or non-qualified distribution . . . . . xc. \_\_\_\_\_ 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. . . . . uu. \_\_\_\_\_ 00
  - 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
  - yf. Amount of income included in federal adjusted gross income attributable to refunds or credits applied to your electricity bill as "Legislative Energy Relief Refunds." Do not include any refund amounts that you did not report as income on your federal income tax return. . . . . yf. \_\_\_\_\_ 00
- 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 expenses . . . . . f. \_\_\_\_\_ 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 . . . . . g. \_\_\_\_\_ 00



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NAME \_\_\_\_\_ SSN \_\_\_\_\_

- 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. \_\_\_\_\_00
i. Expenses incurred for reforestation or timber stand improvement of commercial forest land . . . . i. \_\_\_\_\_00
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. \_\_\_\_\_00
l. Purchase and installation costs of certain enhanced agricultural management equipment. Attach a copy of the certification . . . . . l. \_\_\_\_\_00
m. Deductible artist's contribution. Complete and attach Form 502AC . . . . . m. \_\_\_\_\_00
o. Value of farm products you donated to a gleaning cooperative. Attach a copy of the certification . . . . . o. \_\_\_\_\_00
q. Unreimbursed charitable travel expenses. Complete and attach Form 502V . . . . . q. \_\_\_\_\_00
va. The Honorable Louis L. Goldstein Volunteer Police, Fire, Rescue and Emergency Medical Services Personnel Subtraction Modification Program. Attach a copy of the certification . . . . . va. \_\_\_\_\_00
xa. Up to \$2,500 per contract purchased for advanced tuition payments made to the Maryland Prepaid College Trust. See Administrative Release 32 . . . . . xa. \_\_\_\_\_00
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. \_\_\_\_\_00
xd. Up to \$2,500 per ABLE account contributor per beneficiary of the total of all amounts contributed under the Maryland ABLE 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: \_\_\_\_\_
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. RESERVED . . . . . dp. XXXXXXXXXXXX
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