



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...
c. Amount of refunds of state or local income tax included on line 4 of Form 505...
d. Distributions of accumulated income by a fiduciary...
e. Profit (without regard to losses) from the sale or exchange of bonds issued by the State or local governments of Maryland...
j. Amount added to taxable income for the use of an official vehicle...
n. Payment received under a fire, rescue, or ambulance personnel length of service award program...
r. Amount of interest on U.S. obligations; capital gains from the sale or exchange of U.S. obligations...
s. Amount of interest and dividend income (including capital gain distributions) of a dependent child...
t. Social Security, Tier I, Tier II and/or supplemental Railroad Retirement benefits included in your federal adjusted gross income...
u. Military Retirement Income. Individuals at least 55 years of age...
w. Lesser of \$1,200 or the income subject to Maryland tax of the spouse with the lower income...
y. Any income that is related to tangible or intangible property that was seized, misappropriated or lost...
aa. Payments from a pension system to the surviving spouse or other beneficiary of a law enforcement officer or firefighter...
bb. Net subtraction modification to Maryland taxable income when claiming the federal depreciation allowances...
cc. Net subtraction modification to Maryland taxable income when using the federal special 2-year carryback...
cd. Net subtraction modification to Maryland taxable income resulting from the federal ratable inclusion of deferred income...
dd. Income derived within arts and entertainment district(s) by a qualifying residing artist...
dm. Net subtraction modification from multiple decoupling provisions.



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 income . . . ee. _____
gg. Amount of income for services performed in Maryland by the civilian spouse of a member of the armed forces . . . gg. _____
hh. Net subtraction to adjust phase out of exemptions as a result of including U.S. obligations in your adjusted gross income . . . hh. _____
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 . . . mm. _____
nn. Amount of student loan indebtedness discharged. Attach notice . . . nn. _____
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. _____
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 ABL account, unless it is a refund or non-qualified distribution . . . xc. _____
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. _____
vv. The value of a subsidy for rental expenses received by a resident of Howard County under the "Live Where You Work" program of the Downtown Columbia Plan. For more information, visit www.marylandtaxes.gov. . . . vv. _____
1. Subtotal. Add all lines in Part I and enter the amount here . . . 1. _____

PART II To the extent one or more of these items apply to your Maryland income. Include only the part that is attributable to Maryland

- f. Child and dependent care expenses . . . f. _____
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. _____
l. Purchase and installation costs of certain enhanced agricultural management equipment. Attach a copy of the certification . . . l. _____
m. Deductible artist's contribution. Complete and attach Form 502AC . . . m. _____
o. Value of farm products you donated to a gleaning cooperative. Attach a copy of the certification . . . o. _____
q. Unreimbursed charitable travel expenses. Complete and attach Form 502V . . . q. _____
va. The Honorable Louis L. Goldstein Volunteer, Fire, Rescue and Emergency Medical Services Personnel Subtraction Modification Program. Attach a copy of the certification . . . va. _____
vb. The Honorable Louis L. Goldstein Volunteer Police Personnel Subtraction Modification Program. Attach a copy of the certification . . . vb. _____
xa. Up to \$2,500 per contract purchased for advanced tuition payments made to the Maryland Prepaid College Trust. See Administrative Release 32 . . . xa. _____



NAME _____ SSN _____

- 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
xd. Up to \$2,500 per ABLÉ account contributor per beneficiary of the total of all amounts contributed under the Maryland ABLÉ 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
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
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
ll. 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 \$10,000 of certain qualified unreimbursed expenses paid or incurred attributable to the donation of certain organs for organ transplantation by a living individual
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
yy. Amount of unemployment compensation reported on 1099-G, Box 1, that was included in your FAGI
zz. Amount of Coronavirus relief grant payment, relief loan, and any portion of the loan that was forgiven. Attach copy of Form 1099
Identity the source(s) of grant or loan forgiveness: (Attach a separate statement if additional space is needed.)

United States Federal Government (list issuing agency/entity)

State Government (list State and issuing agency/entity)

Local Government (list jurisdiction and issuing agency/entity)

2. Subtotal. Add all lines in Part II and enter the amount here 2.

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 decoupling
dp. Net subtraction decoupling modification from a pass-through entity. Complete and attach Form 500DM. See Administrative Release 38

3. Subtotal. Add all lines in Part III and enter the amount here 3.

PART IV

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