



19502S099

Print Using Blue or Black Ink Only

Form fields for personal information: Your First Name, MI, Your Last Name, Your 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 Resident Booklet for more information.

- List of subtractions from income (a-vb) with corresponding input boxes for amounts.

MARYLAND FORM 502SU

SUBTRACTIONS FROM INCOME ATTACH TO YOUR TAX RETURN



2019

19502S199

NAME [Redacted]

SSN [Redacted]

- w. Unreimbursed expenses incurred by a foster parent on behalf of a foster childw. [Redacted] [Redacted]
- xa. Up to \$2,500 per contract purchased for advanced tuition payments made to the Maryland Prepaid College Trust. See Administrative Release 32. xa. [Redacted] [Redacted]
- 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. [Redacted] [Redacted]
- xc. Any amount included in federal adjusted gross income as a result of a distribution to a designated beneficiary from a Maryland ABLE account, unless it is a refund or non-qualified distribution . . . xc. [Redacted] [Redacted]
- xd. Up to \$2,500 per ABLE account contributor per beneficiary of the total of all amounts contributed under the Maryland ABLE Program. xd. [Redacted] [Redacted]
- 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. [Redacted] [Redacted]
- y. 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. [Redacted] [Redacted]
- 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. [Redacted] [Redacted]
- 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 aa. [Redacted] [Redacted]
- ab. Income from U.S. Government obligations (See Instruction 13.) ab. [Redacted] [Redacted]
- 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. [Redacted] [Redacted]
- 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. [Redacted] [Redacted]
- 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 38 cd. [Redacted] [Redacted]
- dd. Income derived within arts and entertainment district(s) by a qualifying residing artist. **Complete and attach Form 502AE** dd. [Redacted] [Redacted]
- dm. Net subtraction modification from multiple decoupling provisions. **Complete and attach Form 500DM** dm. [Redacted] [Redacted]
- dp. Net subtraction decoupling modification from a pass-through entity. **Complete and attach Form 500DM.** See Administrative Release 38 dp. [Redacted] [Redacted]
- 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. [Redacted] [Redacted]
- 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. [Redacted] [Redacted]
- hh. Net subtraction to adjust phase out of exemptions as a result of including U.S. obligations in your adjusted gross income hh. [Redacted] [Redacted]
- ii. Interest on any Build America Bond that is included in your federal adjusted gross income. See Administrative Release 13 ii. [Redacted] [Redacted]
- 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. [Redacted] [Redacted]
- 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. [Redacted] [Redacted]
- ll. Payment received as a result of a foreclosure settlement negotiated by the Maryland Attorney General ll. [Redacted] [Redacted]
- mm. Amount received by a claimant for noneconomic damages as a result of a claim of unlawful discrimination mm. [Redacted] [Redacted]
- nn. Amount of student loan indebtedness discharged **Attach notice** nn. [Redacted] [Redacted]

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**MARYLAND
FORM
502SU**

**SUBTRACTIONS FROM
INCOME**
ATTACH TO YOUR TAX RETURN



19502S299

2019

NAME

SSN

- oo. Up to \$5,000 of income earned by a law enforcement officer residing in the Maryland political subdivision in which the officer is employed if the crime rate in that political subdivision exceeds the State's crime rate oo.
- pp. 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 pp.
- 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. Any amount included in federal adjusted gross income for the first \$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 the State of Maryland. rr.
- 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 individual ss.
- 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.
- 1. TOTAL.** Add lines a through tt and enter this amount on line 13 of Form 502 with the appropriate code letters **TOTAL 1.**

FINAL
10/22/19