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**MARYLAND
FORM
505SU**

**NONRESIDENT
SUBTRACTIONS FROM
INCOME**



2019
Page 2

19505S199

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 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 ABLE 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. .
- 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. .
- 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. .

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**MARYLAND
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505SU**

**NONRESIDENT
SUBTRACTIONS FROM
INCOME**



2019

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ATTACH TO YOUR NONRESIDENT TAX RETURN

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- xd. Up to \$2,500 per ABLÉ account contributor per beneficiary of the total of all amounts contributed under the Maryland ABLÉ Program xd.
 - 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 Plan . . .kk.
 - ll. Payment received as a result of a foreclosure settlement negotiated by the Maryland Attorney General ll.
 - pp. Unreimbursed expenses incurred by a foster parent on behalf of a foster child pp.
 - 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.
- 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.

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- 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 b.
 - 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 **3.**

PART IV

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