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SUBTRACTIONS FROM INCOME





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	FORM	NONRESIDEN SUBTRACTION			201
	505SU	INCOME		19505S099	
		ATTACH TO YOUR	NONRESIDENT TAX RETURN		
irst Nar	me	MI MI	I Last Name	Social Security Numb	er
pouse's	s First Name	Mi	I Spouse's Last Name	Spouse's Social Secur	rity Num
Subtra	actions from incor	ne. Determine wh	ich subtractions from income apply	to you. See Instruction 13 in	
	sident Booklet for				
ART	I To the extent	t one or more of t	hese items is included in your federa	al adjusted gross income.	
a.	Payments from a p	ension system to fi	remen and policemen for job-related inj	uries or	
			ount included in your total income)		
			come tax included on line 4 of Form 505		
			y a fiduciary, if income tax has been pa		-
			nan the amount included in your total in		
			the sale or exchange of bonds issued by		
			the sale of exchange of bonds issued by	e.	+++
	7		he use of an official vehicle by a member		
1					
			ent. The amount is listed separately on y		
n.			, or ambulance personnel length of serv		
			or municipal corporation of the State.		
			; capital gains from the sale or exchang		
			nds that invest in U.S. obligations		
			ne (including capital gain distributions) o		
			ederal gross income under the Internal I	Revenue Code	
				S.	
			upplemental Railroad Retirement benefi	ts included in	
	your federal adjust	ed gross income			
u.	Military Retirement	Income. Individual	s at least 55 years of age on the last da	y of the taxable year	
	may claim up to \$1	.5,000 of military re	etirement income, including death benef	it, received in the	
			e of 55 on the last day of the taxable ye		
	\$5,000 of military i	retirement income r	received in the taxable year	u.	Ш.
			t to Maryland tax of the spouse with the		
	if both spouses hav	e income subject t	o Maryland tax and file a joint return	w.	Ш.L
y.	Any income that is	related to tangible	or intangible property that was seized,	misappropriated	
	or lost as a result of	of the actions or po	licies of Nazi Germany towards a Holoca	aust victim y.	
aa.	Payments from a p	ension system to th	ne surviving spouse or other beneficiary	of a law	
			se death arises out of or in the course of		
			nd taxable income when claiming the fe		
			aryland has decoupled. Complete and a		
			8		
cc.			nd taxable income when using the federa		
			eriod for a net operating loss under feder		
			rd to federal provisions. Complete and		
Cd			nd tayable income resulting from the fe		
			nd taxable income resulting from the fe		+++
			om business indebtedness discharged b		+++
			attach Form 500DM. See Administrati		+++
			ainment district(s) by a qualifying residi		+++
	Complete and att				
dm.		dification from mult	tiple decoupling provisions. Complete a		+++
				dm.	(-1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1
	Form 500DM	 			

MARYLAND FORM **505SU**

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SUBTRACTIONS FROM INCOME





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5		MARYLAND NONRESIDENT FORM SUBTRACTIONS FROM 505SU INCOME	Page	
6		19505S199		6
7		ATTACH TO YOUR NONRESIDENT TAX RETURN		7
8	NAME.	SSN		8
9	ee.	Amount received as a grant under the Solar Energy Grant Program administered by the		9
10		Maryland Energy Administration but not more than the amount included in your total incomeee.		10
11	gg.	Amount of income for services performed in Maryland by the civilian spouse of a member of the		11
12		armed forces		12
13	hh.			13
14		in your adjusted gross income		14
15	ii.	Interest income from Build America Bonds. See Administrative Release 13 ii.		15
16	jj.	Gain resulting from a payment from the Maryland Department of Transportation as a result		16
17		of the acquisition of a portion of the property on which your principal residence is located jj.		17
18	mm.	Amount received by a claimant for noneconomic damages as a result of a claim of unlawful		18
19		discrimination		19
20	nn.	Amount of student loan indebtedness discharged. Attach notice		20
21	00.	The value of any medal given by the International Olympic Committee, the International		21
22		Paralympic Committee, the Special Olympics International Committee, or the International		22
23		Committee of Sports for the Deaf AND any prize money or honoraria received from the United		23
24		States Olympic Committee from a performance at the Olympic Games, the Paralympic Games,		24
25		the Special Olympic Games, or the Deaflympic Games		
26	qq.	Amount of qualified principal residence indebtedness included in federal adjusted gross income		26
27		that was allowable as an exclusion under the Mortgage Forgiveness Debt Relief Act of 2007, as	+++++	28
28		amended		29
30	rr.			30
31		for the sale of a perpetual conservation easement on real property located in Maryland rr.	•	31
32	XC.	Amount of a distribution to a designated beneficiary from a Maryland ABLE account, unless it		32
33		is a refund or non-qualified distribution		33
34	xe.	An amount included in federal adjusted gross income contributed by the State into an		34
35		investment account under §18-19A-04.1 of the Education Article during the taxable year xe.		35
36	1.			36
37	PAK	the part that is attributable to Maryland		37
38	f.	Child and dependent care expenses		38
39	q.			39
40	9.	allowed under the Internal Revenue Code Section 51		40
41	h	Expenses up to \$5,000 incurred by a blind person for a reader, or up to \$1,000 incurred by an		41
42		employer for a reader for a blind employee		42
43		Expenses incurred for reforestation or timber stand improvement of commercial forest land i.		43
44	k.			44
45	,,,,	or nonprofit adoption agency; up to \$5,000 for adoption of a child without special needs k.		45
46		Purchase and installation costs of certain enhanced agricultural management equipment. Attach		46
47		a copy of the certification		47
48	m.	Deductible artist's contribution. Complete and attach Form 502AC		48
49	ο.			49
50		certification		50
51	q.	Unreimbursed charitable travel expenses. Complete and attach Form 502V		51
52	va.	The Honorable Louis L. Goldstein Volunteer, Fire, Rescue and Emergency Medical Services		52
53		Personnel Subtraction Modification Program. Attach a copy of the certification		53
54	vb.	The Honorable Louis L. Goldstein Volunteer Police Personnel Subtraction Modification Program.		54
55		Attach a copy of the certification		55
56	xa.	Up to \$2,500 per contract purchased for advanced tuition payments made to the Maryland		56
57		Prepaid College Trust. See Administrative Release 32		57
58	xb.	Up to \$2,500 per account contributor per beneficiary of the total of all amounts contributed to		58
59		investment accounts under the Maryland College Investment Plan		59
60				60
61				61
62		COM/RAD-033		62

13 15 17 17 18 MARYLAND FORM

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NONRESIDENT SUBTRACTIONS FROM INCOME



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7			ATTACH TO YOUR NONRESIDENT TAX RETURN	7
3	NAM	E	SSN SSN	8
9	X	1.	Up to \$2,500 per ABLE account contributor per beneficiary of the total of all amounts	9
10	1		contributed under the Maryland ABLE Program	10
11	Π.		Expenses incurred to buy and install handrails in an existing elevator in a qualified healthcare	11
12	П		facility or other building in which at least 50% of the space is used for medical purposes z.	12
13	f		Amount of the cost difference between a conventional on-site sewage disposal system and a	13
1.4	П,		system that utilizes nitrogen removal technology, for which the Department of Environment's	14
15			payment assistance program does not cover	15
16	kŀ		Qualified conservation program expenses up to \$500 for an application approved by the	16
17	Kr			17
1.8	Η.		Department of Natural Resources to enter into a Forest Conservation and Management Plankk.	18
19		I.	Payment received as a result of a foreclosure settlement negotiated by the Maryland Attorney	19
_			General	20
20	pp		Unreimbursed expenses incurred by a foster parent on behalf of a foster child pp.	-
21	SS		Up to \$7,500 of certain unreimbursed expenses paid or incurred attributable to the donation	21
22			of certain organs for organ transplantation by a living individual	22
23	t		Up to \$250 of certain unreimbursed expenses paid or incurred by a full time K-12 teacher for	23
2.4	+		the purchase of certain classroom supplies	24
2.5	2.		Subtotal. Add all lines in Part II and enter the amount here	25
	PA	RT	III Share of Maryland subtractions flowing through to you from a pass-through	26
27			entity or fiduciary.	27
28	l).	Net Maryland subtraction from Maryland Schedule K-1 (510) for your share of income from pass-	28
29			through entities or fiduciaries not attributable to decoupling	29
30	dr	o.	Net subtraction decoupling modification from a pass-through entity. Complete and attach	30
31			Form 500DM. See Administrative Release 38	31
32	3.		Subtotal. Add all lines in Part III and enter the amount here	32
33	PΑ	RT	TIV	33
	4.		TOTAL. Add lines 1, 2, and 3, and enter the amount here and on line 23 of Form 505. TOTAL 4.	34
35	H			35
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