



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... a. .00
c. Amount of refunds of state or local income tax included on line 4 of Form 505... c. .00
d. Distributions of accumulated income by a fiduciary... d. .00
e. Profit (without regard to losses) from the sale or exchange of bonds issued by the State or local governments of Maryland... e. .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... j. .00
n. Payment received under a fire, rescue, or ambulance personnel length of service award program... n. .00
r. Amount of interest on U.S. obligations; capital gains from the sale or exchange of U.S. obligations; dividends from mutual funds that invest in U.S. obligations... r. .00
s. Amount of interest and dividend income (including capital gain distributions) of a dependent child... s. .00
t. Social Security, Tier I, Tier II and/or supplemental Railroad Retirement benefits included in your federal adjusted gross income... t. .00
u. Military Retirement Income. Individuals at least 55 years of age... u. .00
w. Lesser of \$1,200 or the income subject to Maryland tax of the spouse with the lower income... w. .00
y. Any income that is related to tangible or intangible property that was seized, misappropriated or lost... y. .00
aa. Payments from a pension system to the surviving spouse or other beneficiary of a law enforcement officer or firefighter... aa. .00
bb. Net subtraction modification to Maryland taxable income when claiming the federal depreciation allowances... bb. .00
cc. Net subtraction modification to Maryland taxable income when using the federal special 2-year carryback... cc. .00
cd. Net subtraction modification to Maryland taxable income resulting from the federal ratable inclusion of deferred income... cd. .00
dd. Income derived within arts and entertainment district(s) by a qualifying residing artist... dd. .00
dm. Net subtraction modification from multiple decoupling provisions... dm. .00



NAME _____ SSN _____

Table with 2 columns: Description and Amount. Rows include ee. Amount received as a grant under the Solar Energy Grant Program, gg. Amount of income for services performed in Maryland by the civilian spouse of a member of the armed forces, hh. Net subtraction to adjust phase out of exemptions, ii. Interest income from Build America Bonds, jj. Gain resulting from a payment from the Maryland Department of Transportation, mm. Amount received by a claimant for noneconomic damages, nn. Amount of student loan indebtedness discharged, oo. The value of any medal given by the International Olympic Committee, qq. Amount of qualified principal residence indebtedness, rr. Up to \$50,000 of compensation received by an individual during the taxable year, xc. Amount of a distribution to a designated beneficiary from a Maryland ABLE account, xe. An amount included in federal adjusted gross income contributed by the State into an investment account, vv. The value of a subsidy for rental expenses received by a resident of Howard County. Total 1. Subtotal.

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

Table with 2 columns: Description and Amount. Rows include f. Child and dependent care expenses, g. Amount of wages and salaries disallowed as a deduction due to the work opportunity credit, h. Expenses up to \$5,000 incurred by a blind person for a reader, i. Expenses incurred for reforestation or timber stand improvement, k. Up to \$6,000 in expenses incurred by parents to adopt a child with special needs, l. Purchase and installation costs of certain enhanced agricultural management equipment, m. Deductible artist's contribution, o. Value of farm products you donated to a gleaning cooperative, q. Unreimbursed charitable travel expenses, va. The Honorable Louis L. Goldstein Volunteer, Fire, Rescue and Emergency Medical Services Personnel Subtraction Modification Program, vb. The Honorable Louis L. Goldstein Volunteer Police Personnel Subtraction Modification Program, xa. Up to \$2,500 per contract purchased for advanced tuition payments made to the Maryland Prepaid College Trust.



ATTACH TO YOUR NONRESIDENT TAX RETURN

NAME _____ SSN _____

Table with 2 columns: Description and Amount. Rows include items xb through yb and a subtotal row 2.

PART III Share of Maryland subtractions flowing through to you from a pass-through entity or fiduciary.

Table with 2 columns: Description and Amount. Rows include items b and dp, and a subtotal row 3.

PART IV

Table with 2 columns: Description and Amount. Row 4: TOTAL. Add lines 1, 2, and 3, and enter the amount here and on line 23 of Form 505. TOTAL 4.