



Social Security number		Spouse's Social Security number	
Your first name	Initial	Last name	
Spouse's first name	Initial	Last name	

**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 (but not more than the amount included in your total income) ..... **a.** \_\_\_\_\_
- c. Amount of refunds of state or local income tax included on line 4 of Form 505. .... **c.** \_\_\_\_\_
- d. Distributions of accumulated income by a fiduciary, if income tax has been paid by the fiduciary to the State (but not more than the amount included in your total income) ..... **d.** \_\_\_\_\_
- e. Profit (without regard to losses) from the sale or exchange of bonds issued by the State or local governments of Maryland. .... **e.** \_\_\_\_\_
- 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. The amount is listed separately on your W-2 ..... **j.** \_\_\_\_\_
- n. Payment received under a fire, rescue, or ambulance personnel length of service award program that is funded by any county or municipal corporation of the State ..... **n.** \_\_\_\_\_
- 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.** \_\_\_\_\_
- s. Amount of interest and dividend income (including capital gain distributions) of a dependent child that is included in the parent's federal gross income under the Internal Revenue Code Section 1(g)(7) ..... **s.** \_\_\_\_\_
- t. Social Security, Tier I, Tier II and/or supplemental railroad retirement benefits included in your federal adjusted gross income ..... **t.** \_\_\_\_\_
- u. Up to \$5,000 of military retirement income received by a qualifying individual during the tax year. See Instruction 13 on who is a qualifying individual. .... **u.** \_\_\_\_\_
- w. Lesser of \$1,200 or the income subject to Maryland tax of the spouse with the lower income if both spouses have income subject to Maryland tax and file a joint return ..... **w.** \_\_\_\_\_
- 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.** \_\_\_\_\_
- 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.** \_\_\_\_\_
- 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.** \_\_\_\_\_
- cc. Net subtraction modification to Maryland taxable income when using the federal special 5-year carryback period for a net operating loss under federal law compared to Maryland taxable income without regard to federal provisions. Complete and attach Form 500DM. See Administrative Release 38 ..... **cc.** \_\_\_\_\_
- 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.** \_\_\_\_\_
- dd. Income derived within an arts and entertainment district by a qualifying residing artist. Complete and attach Form 502AE ..... **dd.** \_\_\_\_\_
- dm. Net subtraction modification from multiple decoupling provisions. Complete and attach Form 500DM. .... **dm.** \_\_\_\_\_
- 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.** \_\_\_\_\_



NAME \_\_\_\_\_ SSN \_\_\_\_\_

- 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 as a result of including U.S. obligations in your adjusted gross income...
- ii. Interest income from Build America Bonds. See Administrative Release 13 .....
- 1. Subtotal.** Add all lines in Part I and enter the amount here .....

**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 .....
- g. Amount of wages and salaries disallowed as a deduction due to the work opportunity credit allowed under the Internal Revenue Code Section 51 .....
- 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 .....
- i. Expenses incurred for reforestation or timber stand improvement of commercial forest land .....
- 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 .....
- l. Purchase and installation costs of certain conservation tillage equipment. Attach a copy of the certification .....
- m. Deductible artists' contribution. Complete and attach Form 502AC .....
- o. Value of farm products you donated to a gleaning cooperative. Attach a copy of the certification .....
- q. Unreimbursed charitable travel expenses. Complete and attach Form 502V .....
- v. The Honorable Louis L. Goldstein Volunteer Police, Fire, Rescue, and Emergency Medical Services Personnel Subtraction Modification Program. Attach a copy of the certification .....
- xa. Up to \$2,500 per contract purchased for advanced tuition payments made to the Maryland Prepaid College Trust. See Administrative Release 32 .....
- xb. Up to \$2,500 per taxpayer per beneficiary for investment accounts for same beneficiary under the Maryland College Investment Plan and the Maryland Broker-Dealer College Investment Plan. See Administrative Release 32 .....
- 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 .....
- 2. Subtotal.** Add all lines in Part II and enter the amount here .....

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

- b. Net Maryland subtraction from federal schedule K-1 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 .....

**Part IV**

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