



13502S049

Print Using  
Blue or Black Ink Only

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 Resident Booklet for more information.**

- 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. \_\_\_\_\_ | \_\_\_\_\_
- b. Net allowable subtractions from income from pass-through entities not attributable to decoupling . . . . . b. \_\_\_\_\_ | \_\_\_\_\_
- c. Net subtractions from income reported by a fiduciary. . . . . 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. \_\_\_\_\_ | \_\_\_\_\_
- f. Benefits received from a Keogh plan on which State income tax was paid prior to 1967. Attach statement . . . . . 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. \_\_\_\_\_ | \_\_\_\_\_
- j. The 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. \_\_\_\_\_ | \_\_\_\_\_
- 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. \_\_\_\_\_ | \_\_\_\_\_
- 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. \_\_\_\_\_ | \_\_\_\_\_
- o. Value of farm products you donated to a gleaning cooperative. Attach a copy of the certification . . . . . o. \_\_\_\_\_ | \_\_\_\_\_
- p. Overseas military subtraction (Use worksheet from Instruction 13.) . . . . . p. \_\_\_\_\_ | \_\_\_\_\_
- q. Unreimbursed vehicle travel expenses. Complete and attach Form 502V . . . . . q. \_\_\_\_\_ | \_\_\_\_\_
- r. Amount of pickup contribution shown on Form 1099R from the State retirement or pension systems included in federal adjusted gross income . . . . . 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. Relocation and assistance payments received from the State of Maryland under Title 12 Subtitle 2 of the Real Property Article. . . . . 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. \_\_\_\_\_ | \_\_\_\_\_
- v. The Honorable Louis L. Goldstein Volunteer Police, Fire, Rescue and Emergency Medical Services Personnel Subtraction Modification Program. Attach a copy of the certification. . . . . v. \_\_\_\_\_ | \_\_\_\_\_
- w. Code w is not being used this year. Please see Code l.



13502S149

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

<p>xa. Up to \$2,500 per contract purchased for advanced tuition payments made to the Maryland Prepaid College Trust. See Administrative Release 32. . . . .</p> <p>xb. Up to \$2,500 per account holder per beneficiary of the total of all amounts contributed to investment accounts under the Maryland College Investment Plan and Maryland Broker-Dealer College Investment Plan. See Administrative Release 32. . . . .</p> <p>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 . . . .</p> <p>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 . . . .</p> <p>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 . . . . .</p> <p>ab. Income from U.S. Government obligations (See Instruction 13.) . . . . .</p> <p>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. . . . .</p> <p>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.. . . .</p> <p>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 . . . . .</p> <p>dd. Income derived within an arts and entertainment district by a qualifying residing artist. Complete and attach Form 502AE . . . . .</p> <p>dm. Net subtraction modification from multiple decoupling provisions. Complete and attach Form 500DM. . . . .</p> <p>dp. Net subtraction decoupling modification from a pass-through entity. Complete and attach Form 500DM. See Administrative Release 38. . . . .</p> <p>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 .</p> <p>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. . . . .</p> <p>hh. Net subtraction to adjust phase out of exemptions as a result of including U.S. obligations in your adjusted gross income. . . . .</p> <p>ii. Interest on any Build America Bond that is included in your federal adjusted gross income. See Administrative Release 13 . . . . .</p> <p>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 . . . . .</p> <p>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. . .</p> <p>ll. Payment received as a result of a foreclosure settlement negotiated by the Maryland Attorney General . . . . .</p> <p>mm. Amount received by a claimant for noneconomic damages as a result of a claim of unlawful discrimination. . . . .</p> <p><b>1. TOTAL.</b> Add lines a through mm and enter this amount on line 13 of Form 502 with the appropriate code letters. . . . .</p>	<p>xa. _____   _____</p> <p>xb. _____   _____</p> <p>y. _____   _____</p> <p>z. _____   _____</p> <p>aa. _____   _____</p> <p>ab. _____   _____</p> <p>bb. _____   _____</p> <p>cc. _____   _____</p> <p>cd. _____   _____</p> <p>dd. _____   _____</p> <p>dm. _____   _____</p> <p>dp. _____   _____</p> <p>ee. _____   _____</p> <p>ff. _____   _____</p> <p>hh. _____   _____</p> <p>ii. _____   _____</p> <p>jj. _____   _____</p> <p>kk. _____   _____</p> <p>ll. _____   _____</p> <p>mm. _____   _____</p> <p><b>TOTAL 1.</b> _____   _____</p>
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