



Print Using Blue or Black Ink Only

Form fields for First Name, Initial, Last Name, Social Security Number, Spouse's First Name, Initial, 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...
c. Amount of refunds of state or local income tax included on line 4 of Form 505...
d. Distributions of accumulated income by a fiduciary...
e. Profit (without regard to losses) from the sale or exchange of bonds issued by the State or local governments of Maryland...
j. Amount added to taxable income for the use of an official vehicle...
n. Payment received under a fire, rescue, or ambulance personnel length of service award program...
r. Amount of interest on U.S. obligations; capital gains from the sale or exchange of U.S. obligations...
s. Amount of interest and dividend income (including capital gain distributions) of a dependent child...
t. Social Security, Tier I, Tier II and/or supplemental Railroad Retirement benefits...
u. Military Retirement Income...
w. Lesser of \$1,200 or the income subject to Maryland tax of the spouse...
y. Any income that is related to tangible or intangible property that was seized, misappropriated or lost...
aa. Payments from a pension system to the surviving spouse or other beneficiary...
bb. Net subtraction modification to Maryland taxable income when claiming the federal depreciation allowances...
cc. Net subtraction modification to Maryland taxable income when using the federal special 5-year carryback period...
cd. Net subtraction modification to Maryland taxable income resulting from the federal ratable inclusion of deferred income...
dd. Income derived within arts and entertainment district(s) by a qualifying residing artist...
dm. Net subtraction modification from multiple decoupling provisions.



NAME _____ SSN _____

- 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...
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. Amount of qualified principal residence indebtedness...
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...
h. Expenses up to \$5,000 incurred by a blind person...
i. Expenses incurred for reforestation or timber stand improvement...
k. Up to \$6,000 in expenses incurred by parents to adopt a child...
l. Purchase and installation costs of certain enhanced agricultural management equipment. Attach a copy of the certification
m. Deductible artist's 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
va. The Honorable Louis L. Goldstein Volunteer, Fire, Rescue and Emergency Medical Services Personnel Subtraction Modification Program. Attach a copy of the certification
vb. The Honorable Louis L. Goldstein Volunteer Police Personnel Subtraction Modification Program. Attach a copy of the certification
xa. Up to \$2,500 per contract purchased for advanced tuition payments...
xb. Up to \$2,500 per account holder per beneficiary of the total of all amounts contributed to investment accounts...
z. Expenses incurred to buy and install handrails in an existing elevator...
ff. Amount of the cost difference between a conventional on-site sewage disposal system and a system that utilizes nitrogen removal technology...
kk. Qualified conservation program expenses up to \$500 for an application approved by the Department of Natural Resources...
ll. Payment received as a result of a foreclosure settlement negotiated by the Maryland Attorney General
pp. Unreimbursed expenses incurred by a foster parent on behalf of a foster child
2. Subtotal. Add all lines in Part II and enter the amount here



ATTACH TO YOUR NONRESIDENT TAX RETURN

NAME _____ SSN _____

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

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

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

