



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 by a member of a state, county or local police or fire department...
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 included in your federal adjusted gross income...
u. Military Retirement Income. Individuals at least 65 years of age on the last day of the taxable year may claim up to \$10,000 of military retirement income...
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...
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...
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...
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...
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...
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...
dd. Income derived within arts and entertainment district(s) by a qualifying residing artist. Complete and attach Form 502AE...
dm. Net subtraction modification from multiple decoupling provisions. Complete and attach Form 500DM.



ATTACH TO YOUR NONRESIDENT TAX RETURN

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...
qq. Amount of a distribution to a designated beneficiary...
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
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...
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 contributor per beneficiary of the total of all amounts contributed to investment accounts...
xc. Up to \$2,500 per ABLE account contributor per beneficiary of the total of all amounts contributed under the Maryland ABLE Program
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



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

pp. Unreimbursed expenses incurred by a foster parent on behalf of a foster child . . . . . pp. \_\_\_\_\_ . \_\_\_\_

**2. Subtotal.** Add all lines in Part II and enter the amount here . . . . . **2.** \_\_\_\_\_ . \_\_\_\_

**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.** \_\_\_\_\_ . \_\_\_\_