z. Expenses incurred to buy and install handrails in an existing elevator in a healthcare facility (as defined in Section 19-114 of the Health General Article) or other building in which at least 50% of the space is used for medical purposes.

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.

c. Net subtraction modification to Maryland taxable income when the federal special 5-year carryback period was used 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.

dd. Income derived within an arts and entertainment district by a qualifying residing artist from the publication, production, or sale of an artistic work that the artist created, wrote, composed or executed. Complete and attach a copy of Form 502AE.

dm. Net subtraction modification from multiple decoupling provisions. See the table at the bottom of Form 500DM for the line numbers and code letters to use.

dp. Net subtraction decoupling modification from a pass-through entity. See Form 500DM.

ee. The 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).

ff. Up to $3,500 of the amount paid by the United States, or an agency of the United States to a qualifying employee of the United States, or of an agency of the United States. To qualify, the employee must have been physically present in a foreign country or countries for at least 330 days during a period of 12 months in a row starting or ending in 2009. The amount of the subtraction is up to $3,500 of the amount paid to the employee for the services performed by the employee in the foreign country or countries during 2009. The amount must be included in your federal adjusted gross income and not subtracted for any other reason. If the employee does not meet the physical presence requirement until after the employee has filed the 2009 return, the subtraction can be claimed by filing an amended 2009 return.

Line 16. TWO-INCOME SUBTRACTION. You may subtract up to $1,200 if both spouses have income subject to Maryland tax and you file a joint return. To compute the subtraction complete the TWO-INCOME MARRIED COUPLE SUBTRACTION WORKSHEET below.

### p. MILITARY OVERSEAS INCOME WORKSHEET

When both you and your spouse qualify for this military subtraction, complete separate computations for each spouse.

1. ENTER the amount of military pay included in your federal adjusted gross income attributable to service outside the U.S. If greater than $15,000, enter $15,000

2. ENTER total military pay received during the tax year

3. Maximum subtraction

4. SUBTRACT the amount on line 3 from line 2. If this amount is less than zero (0), enter zero (0).

5. SUBTRACT line 4 from line 1. This is your subtraction from income. If the amount is zero (0) or less, you are not eligible for this subtraction. INCLUDE this amount on line 14 of Form 502

### TWO-INCOME MARRIED COUPLE SUBTRACTION WORKSHEET

<table>
<thead>
<tr>
<th>Line</th>
<th>Formula</th>
<th>(a) you</th>
<th>(b) your spouse</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>ENTER the portion of federal adjusted gross income from line 1 of Form 502 attributable to each spouse.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>2</td>
<td>ENTER the portion of additions to income from line 6 of Form 502 attributable to each spouse.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>3</td>
<td>ADD lines 1 and 2.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>4</td>
<td>ENTER the portion of subtractions from income from lines 8 - 13 of Form 502 attributable to each spouse.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>5</td>
<td>SUBTRACT line 4 from line 3.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>6</td>
<td>COMPARE the amounts on lines 5 (a) and (b) and enter the smaller amount here but not less than zero.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>7</td>
<td>ENTER $1,200 or the amount on line 6, whichever is less. ENTER this amount on line 14 of Form 502.</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

14 Itemized deductions. If you figure your tax by the ITEMIZED DEDUCTION METHOD, complete line 19a and b on Maryland Form 502. If you elected to deduct general sales tax instead of state and local income tax, do not enter that amount on line 19b. (See Instruction 16 to see if you will use the ITEMIZED DEDUCTION METHOD.)

USE FEDERAL FORM 1040 SCHEDULE A

To use the ITEMIZED DEDUCTION METHOD, you must itemize your deductions on your federal return and complete Federal Form 1040 Schedule A. Copy the amount from Schedule A, line 29, Total Itemized Deductions, on line 19a of Form 502. Certain items of federal itemized deductions are not eligible for State purposes and must be subtracted from line 19a. State and local income taxes (but not general sales tax) used as a deduction for federal purposes must be entered on line 19b. Also, any amounts deducted as contributions of Preservation and Conservation Easements for which a credit is claimed on Form 502CR must be added to line 19b.

You are not required to itemize deductions on your Maryland return simply because you itemized on your federal return. Figure your tax each way to determine which method is best for you.

NOTE: Certain high-income taxpayers are required to reduce their federal itemized deductions. If you had to reduce your total federal itemized deductions, use the Itemized Deduction Worksheet on page 8 to calculate the amount of state and local income taxes to enter on line 19b of Form 502.

If your unreimbursed business expenses include depreciation to which an adjustment is required for Maryland purposes, complete Form 500DM to calculate the addition modification “i” or subtraction modification “bb”.

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