MARYLAND FORM 505SU

NONRESIDENT SUBTRACTIONS FROM INCOME



ATTACH TO YOUR NONRESIDENT TAX RETURN

Blue or Onlv				
nt Using Slack Ink	First Name	MI	Last Name	Social Security Number
Pri	Spouse's First Name	MI	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 (but not more than the amount included in your total income)	_
	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 Marylande.	_
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-2j.	_
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	
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	
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	
u.	Military Retirement Income. Individuals at least 55 years of age on the last day of the taxable year	-
	may claim up to \$15,000 of military retirement income, including death benefit, received in the	
	taxable year. Individuals under the age of 55 on the last day of the taxable year may claim up to	
	\$5,000 of military retirement income received in the taxable year	
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	
у.	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	
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	-
	2-year carryback (farming loss only) period for a net operating loss under federal law compared to	
	Maryland taxable income without regard to federal provisions. Complete and attach Form	
	500DM	
cd.	Net subtraction modification to Maryland taxable income resulting from the federal ratable	-
00.	inclusion of deferred income arising from business indebtedness discharged by reacquisition	
	of a debt instrument. Complete and attach Form 500DM. See Administrative Release 38cd.	
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 500DMdm	
		-



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NAME _	SSN	
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 incomeee.	
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 ii.	
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 jj.	
mm.	Amount received by a claimant for noneconomic damages as a result of a claim of unlawful	
	discrimination	
nn.	Amount of student loan indebtedness discharged. Attach notice	·
00.	The value of any medal given by the International Olympic Committee, the International	
	Paralympic Committee, the Special Olympics International Committee, or the International	
	Committee of Sports for the Deaf AND any prize money or honoraria received from the United	
	States Olympic Committee from a performance at the Olympic Games, the Paralympic Games,	
	the Special Olympic Games, or the Deaflympic Games	·
qq.	Amount of qualified principal residence indebtedness included in federal adjusted gross income	
	that was allowable as an exclusion under the Mortgage Forgiveness Debt Relief Act of 2007, as	
	amended qq.	
rr.	Up to \$50,000 of compensation received by an individual during the taxable year in exchange	
	for the sale of a perpetual conservation easement on real property located in Maryland rr.	·•
XC.	Amount of a distribution to a designated beneficiary from a Maryland ABLE account, unless it	
	is a refund or non-qualified distribution	·•
xe.	An amount included in federal adjusted gross income contributed by the State into an	
	investment account under §18-19A-04.1 of the Education Article during the taxable year xe.	·•
vv.	The value of a subsidy for rental expenses received by a resident of Howard County under the "Live Where You Work" program of the Downtown Columbia Plan. For more information, visit	
	www.marylandtaxes.gov.	
1	Subtotal. Add all lines in Part I and enter the amount here1.	
PART		
		·
f.	the part that is attributable to Maryland	
	the part that is attributable to Maryland	
g.		
	the part that is attributable to Maryland Child and dependent care expenses	
g.	the part that is attributable to Maryland Child and dependent care expensesf. Amount of wages and salaries disallowed as a deduction due to the work opportunity credit	
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g. h.	the part that is attributable to Maryland Child and dependent care expensesf. Amount of wages and salaries disallowed as a deduction due to the work opportunity credit allowed under the Internal Revenue Code Section 51 g. Expenses up to \$5,000 incurred by a blind person for a reader, or up to \$1,000 incurred by an	
g. h.	the part that is attributable to Maryland Child and dependent care expenses	
g. h. i.	the part that is attributable to Maryland Child and dependent care expenses	
g. h. i.	the part that is attributable to Maryland Child and dependent care expenses	
g. h. i. k.	the part that is attributable to Maryland Child and dependent care expenses	· / _ · /
g. h. i. k.	the part that is attributable to Maryland Child and dependent care expenses	· · · · · · · · · · · · · · · · · · ·
g. h. i. k. I.	the part that is attributable to Maryland Child and dependent care expenses	· · · · · · · · · · · · · · · · · · ·
g. h. i. k. I. m.	the part that is attributable to MarylandChild and dependent care expenses	
g. h. i. k. I. m.	the part that is attributable to MarylandChild and dependent care expenses	
g. h. i. k. I. m. o. q.	the part that is attributable to Maryland Child and dependent care expenses	
g. h. i. k. I. m. o. q.	the part that is attributable to Maryland Child and dependent care expenses	
g. h. k. l. o. va.	the part that is attributable to MarylandChild and dependent care expensesf.Amount of wages and salaries disallowed as a deduction due to the work opportunity creditallowed under the Internal Revenue Code Section 51g.Expenses up to \$5,000 incurred by a blind person for a reader, or up to \$1,000 incurred by anemployer for a reader for a blind employeeh.Expenses incurred for reforestation or timber stand improvement of commercial forest landi.Up to \$6,000 in expenses incurred by parents to adopt a child with special needs through a publicor nonprofit adoption agency; up to \$5,000 for adoption of a child without special needsk.Purchase and installation costs of certain enhanced agricultural management equipment. Attachn.a copy of the certificationl.Deductible artist's contribution. Complete and attach Form 502ACm.Value of farm products you donated to a gleaning cooperative. Attach a copy of theo.Certificationo.o.Unreimbursed charitable travel expenses. Complete and attach Form 502Vq.The Honorable Louis L. Goldstein Volunteer, Fire, Rescue and Emergency Medical ServicesPersonnel Subtraction Modification Program. Attach a copy of the certificationva.The Honorable Louis L. Goldstein Volunteer Police Personnel Subtraction Modification Program.	
g. h. k. I. v. va. vb.	the part that is attributable to Maryland Child and dependent care expenses	
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NAME	SSN	
xb.	Up to \$2,500 per account contributor per beneficiary of the total of all amounts contributed to	
	investment accounts under the Maryland College Investment Plan	
xd.	Up to \$2,500 per ABLE account contributor per beneficiary of the total of all amounts	
	contributed under the Maryland ABLE Program	·
Ζ.	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 z.	·
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 ff.	·
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 Plankk.	·
١١.	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 pp.	·
SS.	Up to \$10,000 of certain qualified unreimbursed expenses paid or incurred attributable to the	
	donation of certain organs for organ transplantation by a living individualss.	·
tt.	Up to \$250 of certain unreimbursed expenses paid or incurred by a full time K-12	
	teacher for the purchase of certain classroom supplies	·
уу.	Amount of unemployment compensation reported on 1099-G, Box 1, that was included in your	
	FAGI	·
zz.	Amount of Coronavirus relief grant payment, relief loan, and any portion of the loan that was	
	forgiven. Attach copy of Form 1099zz.	
	Identity the source(s) of grant or loan forgiveness: (Attach a separate statement if additional	
	space is needed.)	
	United States Federal Government (list issuing agency/entity)	
	State Government (list State and issuing agency/entity)	
	Local Government (list jurisdiction and issuing agency/entity)	
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.		
	through entities or fiduciaries not attributable to decoupling	·
dp.		
	Form 500DM. See Administrative Release 38 dp.	·
3.	Subtotal. Add all lines in Part III and enter the amount here	·
PAR1		
4.	TOTAL. Add lines 1, 2, and 3, and enter the amount here and on line 23 of Form 505. TOTAL 4.	·