NONRESIDENT SUBTRACTIONS FROM INCOME

2022

.00

.00

ATTACH TO YOUR NONRESIDENT TAX RETURN 22505SI

First Name Spouse's First Name		MI	Last Name	Social Security Number		
			Spouse's Last Name	Spouse's Social Security Number		
				,		
	esident Booklet for more informa		n subtractions from income apply to you. See Instru	iction 13 in		
PAR1			se items is included in your federal adjusted gross	income		
a.			nen and policemen for job-related injuries or			
			nt included in your total income)			
С.			ne tax included on line 4 of Form 505	c00		
d.			i fiduciary, if income tax has been paid by the	d .00		
			the amount included in your total income)	d		
e.	` ,		sale or exchange of bonds issued by the State or	.00		
			use of an official vehicle by a member of a state,	e		
J.			•	i .00		
n.	county or local police or fire department. The amount is listed separately on your W-2j 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.			apital gains from the sale or exchange of U.S.			
•	_		that invest in U.S. obligations	. o c		
s.			(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.	** *		plemental Railroad Retirement benefits included in			
	your federal adjusted gross income	e		t00		
u.	Military Retirement Income. Individ	luals a	t least 55 years of age on the last day of the taxable ye	ear		
			ement income, including death benefit, received in the			
			of 55 on the last day of the taxable year may claim up to	0.0		
			eived in the taxable year	u		
W.			o Maryland tax of the spouse with the lower income	.00		
			Maryland tax and file a joint return intangible property that was seized, misappropriated	w		
у.			es of Nazi Germany towards a Holocaust victim	.00		
aa		•	surviving spouse or other beneficiary of a law	у		
uu.			death arises out of or in the course of their			
			a	a00		
bb.			taxable income when claiming the federal depreciation			
		•	land has decoupled. Complete and attach Form			
	500DM. See Administrative Release	se 38 .	b	b00		
cc.	Net subtraction modification to Mar	yland	taxable income when using the federal special			
	2-year carryback (farming loss only) period for a net operating loss under federal law compared to					
			to federal provisions. Complete and attach Form	^ ^		
				cc00		
cd.		•	taxable income resulting from the federal ratable			
	inclusion of deferred income arisin	g from	business indebtedness discharged by reacquisition			

of a debt instrument. **Complete and attach Form 500DM.** See Administrative Release 38 . . .cd.

Complete and attach Form 502AE......dd.

dd. Income derived within arts and entertainment district(s) by a qualifying residing artist.

dm. Net subtraction modification from multiple decoupling provisions. Complete and attach

MARYLAND FORM 505SU

NONRESIDENT SUBTRACTIONS FROM INCOME

ATTACH TO YOUR NONRESIDENT TAX RETURN



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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 .ee Amount of income for services performed in Maryland by the civilian spouse of a member of the armed forces	.00
Amount of income for services performed in Maryland by the civilian spouse of a member of the armed forces	.00
armed forces	.00
Net subtraction to adjust phase out of exemptions as a result of including U.S. obligations in your adjusted gross income	.00
n your adjusted gross income	.00
nterest income from Build America Bonds. See Administrative Release 13 ii 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 Amount received by a claimant for noneconomic damages as a result of a claim of unlawful discrimination	.00
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 Amount received by a claimant for noneconomic damages as a result of a claim of unlawful discrimination	.00
of the acquisition of a portion of the property on which your principal residence is located jj Amount received by a claimant for noneconomic damages as a result of a claim of unlawful discrimination	
Amount received by a claimant for noneconomic damages as a result of a claim of unlawful discrimination	
Amount received by a claimant for noneconomic damages as a result of a claim of unlawful discrimination	
Amount of student loan indebtedness discharged. Attach notice	.00
Amount of student loan indebtedness discharged. Attach notice	
	.00
he 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	
	.00
	0.0
	····
	0.0
	•••
	0.0
	00
	0.0
	.00
	0.0
www.marylandtaxes.gov	.00
	00
I To the extent one or more of these items apply to your Maryland income. Include only the part that is attributable to Maryland	
Child and dependent care expenses	.00
	.00
employer for a reader for a blind employee	.00
Expanses incurred for reforestation or timber stand improvement of commercial forest land	.00
or nonprefit adoption agency, up to #5,000 for adoption of a child without special needs	.00
	0.0
a copy of the certification	
	•••
alue of farm products you donated to a gleaning cooperative. Attach a copy of the	0.0
certification	.00
	.00
he Honorable Louis L. Goldstein Volunteer, Fire, Rescue and Emergency Medical Services	2.2
Personnel Subtraction Modification Program. Attach a copy of the certification $\dots \dots$ va. $_$	00
The Honorable Louis L. Goldstein Volunteer Police Personnel Subtraction Modification Program.	
Attach a copy of the certification	.00
Jp to \$2,500 per contract purchased for advanced tuition payments made to the Maryland	
Prepaid College Trust. See Administrative Release 32	0.0
	the part that is attributable to Maryland Child and dependent care expenses

MARYLAND FORM 505SU

NONRESIDENT SUBTRACTIONS FROM INCOME



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ATTACH TO YOUR NONRESIDENT TAX RETURN SSN NAME

INALIL _		
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 Planxb.	.00
xd.	Up to \$2,500 per ABLE account contributor per beneficiary of the total of all amounts	
	contributed under the Maryland ABLE Program	.00
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 z.	.00
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.	.00
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.	.00
II.	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.	00
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 individual	.00
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	.00
yb.	Allows a certain subtraction for the amount of ordinary and necessary expenses for State	
	licensed cannabis businesses (See Instructions.)yb.	00
2.	Subtotal. Add all lines in Part II and enter the amount here	.00
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 (510/511) for your share of income from	
	pass-through entities or fiduciaries not attributable to decoupling b.	00
dp.	Net subtraction decoupling modification from a pass-through entity. Complete and attach	
	Form 500DM. See Administrative Release 38	
3.	Subtotal. Add all lines in Part III and enter the amount here	.00
PART	TIV	
4.	TOTAL. Add lines 1, 2, and 3, and enter the amount here and on line 23 of Form 505. TOTAL 4.	.00