



13502S049

Print Using  
Blue or Black Ink Only

Social Security Number		Spouse's Social Security Number	
Your first name	Initial	Last name	
Spouse's first name	Initial	Last name	

**Subtractions from income. Determine which subtractions from income apply to you. See Instruction 13 in Resident Booklet for more information.**

- |  |    |                          |
|--|----|--------------------------|
| 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) . . . . .   | a. | <input type="checkbox"/> |
| b. Net allowable subtractions from income from pass-through entities not attributable to decoupling . . . . .  | b. | <input type="checkbox"/> |
| c. Net subtractions from income reported by a fiduciary. . . . .   | c. | <input type="checkbox"/> |
| 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. | <input type="checkbox"/> |
| e. Profit (without regard to losses) from the sale or exchange of bonds issued by the State or local governments of Maryland. . . . .  | e. | <input type="checkbox"/> |
| f. Benefits received from a Keogh plan on which State income tax was paid prior to 1967. Attach statement . . . . .  | f. | <input type="checkbox"/> |
| g. Amount of wages and salaries disallowed as a deduction due to the work opportunity credit allowed under the Internal Revenue Code Section 51. . . . .   | g. | <input type="checkbox"/> |
| h. Expenses up to \$5,000 incurred by a blind person for a reader, or up to \$1,000 incurred by an employer for a reader for a blind employee. . . . .   | h. | <input type="checkbox"/> |
| i. Expenses incurred for reforestation or timber stand improvement of commercial forest land . . . . .   | i. | <input type="checkbox"/> |
| j. The 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-2. . . . .                     | j. | <input type="checkbox"/> |
| k. Up to \$6,000 in expenses incurred by parents to adopt a child with special needs through a public or nonprofit adoption agency; up to \$5,000 for adoption of a child without special needs . . . . .            | k. | <input type="checkbox"/> |
| l. Purchase and installation costs of certain enhanced agricultural management equipment. Attach a copy of the certification . . . . .   | l. | <input type="checkbox"/> |
| m. Deductible artist's contribution. Complete and attach Form 502AC. . . . .   | m. | <input type="checkbox"/> |
| 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 . . . . .  | n. | <input type="checkbox"/> |
| o. Value of farm products you donated to a gleaning cooperative. Attach a copy of the certification . . . . .  | o. | <input type="checkbox"/> |
| p. Overseas military subtraction (Use worksheet from Instruction 13.) . . . . .  | p. | <input type="checkbox"/> |
| q. Unreimbursed vehicle travel expenses. Complete and attach Form 502V . . . . .   | q. | <input type="checkbox"/> |
| r. Amount of pickup contribution shown on Form 1099R from the State retirement or pension systems included in federal adjusted gross income . . . . .  | r. | <input type="checkbox"/> |
| 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. | <input type="checkbox"/> |
| t. Relocation and assistance payments received from the State of Maryland under Title 12 Subtitle 2 of the Real Property Article. . . . .  | t. | <input type="checkbox"/> |
| u. Up to \$5,000 of military retirement income received by a qualifying individual during the tax year. See Instruction 13 on who is a qualifying individual. . . . .  | u. | <input type="checkbox"/> |
| v. The Honorable Louis L. Goldstein Volunteer Police, Fire, Rescue and Emergency Medical Services Personnel Subtraction Modification Program. Attach a copy of the certification. . . . .                            | v. | <input type="checkbox"/> |
| w. Code w is not being used this year. Please see Code l.  |    |                          |



13502S149

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

xa. Up to \$2,500 per contract purchased for advanced tuition payments made to the Maryland Prepaid College Trust. See Administrative Release 32. . . . .	xa. _____
xb. Up to \$2,500 per account holder per beneficiary of the total of all amounts contributed to investment accounts under the Maryland College Investment Plan and Maryland Broker-Dealer College Investment Plan. See Administrative Release 32. . . . .	xb. _____
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 . . . .	y. _____
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. _____
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 . . . . .	aa. _____
ab. Income from U.S. Government obligations (See Instruction 13.) . . . . .	ab. _____
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. . . . .	bb. _____
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. . . . .	cc. _____
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 . . . . .	cd. _____
dd. Income derived within an arts and entertainment district by a qualifying residing artist. Complete and attach Form 502AE . . . . .	dd. _____
dm. Net subtraction modification from multiple decoupling provisions. Complete and attach Form 500DM. . . . .	dm. _____
dp. Net subtraction decoupling modification from a pass-through entity. Complete and attach Form 500DM. See Administrative Release 38. . . . .	dp. _____
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 income .	ee. _____
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. _____
hh. Net subtraction to adjust phase out of exemptions as a result of including U.S. obligations in your adjusted gross income. . . . .	hh. _____
ii. Interest on any Build America Bond that is included in your federal adjusted gross income. 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. _____
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 Plan. .	kk. _____
ll. Payment received as a result of a foreclosure settlement negotiated by the Maryland Attorney General . . . . .	ll. _____
mm. Amount received by a claimant for noneconomic damages as a result of a claim of unlawful discrimination. . . . .	mm. _____
<b>1. TOTAL.</b> Add lines a through mm and enter this amount on line 13 of Form 502 with the appropriate code letters. . . . .	<b>TOTAL 1.</b> _____