

**MARYLAND FORM 505SU NONRESIDENT SUBTRACTIONS FROM INCOME ATTACH TO YOUR NONRESIDENT TAX RETURN**



**2014**

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 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) . . . . . a. \_\_\_\_\_
- c. 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 Maryland . . . . . e. \_\_\_\_\_
- 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-2 . . . . . j. \_\_\_\_\_
- 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. \_\_\_\_\_
- 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 . . . . . r. \_\_\_\_\_
- 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 . . . . . t. \_\_\_\_\_
- 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. \_\_\_\_\_
- 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 . . . . . w. \_\_\_\_\_
- 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. \_\_\_\_\_
- 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. \_\_\_\_\_
- 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 arts and entertainment district(s) 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. \_\_\_\_\_
- 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. \_\_\_\_\_
- gg. Amount of income for services performed in Maryland by the civilian spouse of a member of the armed forces . . . . . gg. \_\_\_\_\_
- 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 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. \_\_\_\_\_

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

- mm. Amount received by a claimant for noneconomic damages as a result of a claim of unlawful discrimination. . . . . mm. \_\_\_\_\_
- nn. Amount of student loan indebtedness discharged due to total or permanent disability or death. Attach notice . . . . . nn. \_\_\_\_\_
- oo. Amount of qualified principal residence indebtedness included in federal adjusted gross income that was allowable as an exclusion under the Mortgage Debt Relief Act of 2007, as amended. . . . . oo. \_\_\_\_\_
- 1. Subtotal.** Add all lines in Part I and enter the amount here . . . . . **1.** \_\_\_\_\_

**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. . . . . f. \_\_\_\_\_
- 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. \_\_\_\_\_
- 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. \_\_\_\_\_
- i. Expenses incurred for reforestation or timber stand improvement of commercial forest land. . . . . i. \_\_\_\_\_
- 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. \_\_\_\_\_
- l. Purchase and installation costs of certain enhanced agricultural management equipment. Attach a copy of the certification . . . . . l. \_\_\_\_\_
- m. Deductible artist's contribution. Complete and attach Form 502AC . . . . . m. \_\_\_\_\_
- o. Value of farm products you donated to a gleaning cooperative. Attach a copy of the certification . . . . . o. \_\_\_\_\_
- q. Unreimbursed charitable travel expenses. Complete and attach Form 502V . . . . . q. \_\_\_\_\_
- 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. \_\_\_\_\_
- 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 . . . . . xb. \_\_\_\_\_
- 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. \_\_\_\_\_
- 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 Plan. . . . . kk. \_\_\_\_\_
- ll. Payment received as a result of a foreclosure settlement negotiated by the Maryland Attorney General. . . . . ll. \_\_\_\_\_
- 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 Form 510 Schedule K-1 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.** \_\_\_\_\_