



15502S049

Print Using  
Blue or Black Ink Only

Your First Name

Initial

Your Last Name

Your Social Security Number

Spouse's First Name

Initial

Spouse's Last Name

Spouse's Social Security Number

**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. \_\_\_\_\_
- b. Net allowable subtractions from income from pass-through entities not attributable to decoupling . b. \_\_\_\_\_
- c. Net subtractions from income reported by a fiduciary . . . . . 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. \_\_\_\_\_
- f. Benefits received from a Keogh plan on which State income tax was paid prior to 1967.  
**Attach statement** . . . . . 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. \_\_\_\_\_
- 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. \_\_\_\_\_
- 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. \_\_\_\_\_
- 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. \_\_\_\_\_
- o. Value of farm products you donated to a gleaning cooperative.  
**Attach a copy of the certification.** . . . . . o. \_\_\_\_\_
- p. Overseas military subtraction (Use worksheet from Instruction 13.) . . . . . p. \_\_\_\_\_
- q. Unreimbursed vehicle travel expenses. **Complete and attach Form 502V** . . . . . q. \_\_\_\_\_
- r. Amount of pickup contribution shown on Form 1099R from the State retirement or pension systems included in federal adjusted gross income. . . . . 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. Relocation and assistance payments received from the State of Maryland under Title 12 Subtitle 2 of the Real Property Article . . . . . t. \_\_\_\_\_
- u. Military Retirement Income. Individuals at least 65 years of age on the last day of the taxable year may claim up to \$10,000 of military retirement income received in the taxable year. Individuals under the age of 65 on the last day of the taxable year may claim up to \$5,000 of military retirement income received in the taxable year. . . . . u. \_\_\_\_\_
- va. The Honorable Louis L. Goldstein Volunteer Fire, Rescue and Emergency Medical Services Personnel Subtraction Modification Program. **Attach a copy of the certification.** . . . . . va. \_\_\_\_\_
- vb. The Honorable Louis L. Goldstein Volunteer Police Personnel Subtraction Modification Program.  
**Attach a copy of the certification.** . . . . . vb. \_\_\_\_\_
- w. Unreimbursed expenses incurred by a foster parent on behalf of a foster child . . . . . w. \_\_\_\_\_



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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 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. \_\_\_\_\_ .
- 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. \_\_\_\_\_ .
- 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. TOTAL.** Add lines a through oo and enter this amount on line 13 of Form 502 with the appropriate code letters. . . . . **TOTAL 1.** \_\_\_\_\_ .