NONRESIDENT SUBTRACTIONS FROM INCOME

MARYLAND

FORM

505SU



ATTACH TO YOUR NONRESIDENT TAX RETURN

Blue or Only			
First Name 드 것 이 것	MI	Last Name	Social Security Number
Spouse's First Name		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)	
6	Amount of refunds of state or local income tax included on line 4 of Form 505c.	—
d.	Distributions of accumulated income by a fiduciary, if income tax has been paid by the	—
u.		
	fiduciary to the State (but not more than the amount included in your total income) d Profit (without regard to losses) from the sale or exchange of bonds issued by the State or	—
e.		
	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 Staten.	—
г.	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	
۰	Section 1(g)(7)s. s	—
t.	Social Security, Tier I, Tier II and/or supplemental Railroad Retirement benefits included in your federal adjusted gross incomet.	
		—
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 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	—
vv.	if both spouses have income subject to Maryland tax of the spouse with the lower income	
у.	Any income that is related to tangible or intangible property that was seized, misappropriated	—
у.	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	—
uu.	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	—
22.	allowances from which the State of Maryland has decoupled. <b>Complete and attach Form</b>	
	<b>500DM.</b> 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. <b>Complete and attach Form</b>	
	500DM	
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. <b>Complete and attach Form 500DM.</b> 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. <b>Complete and attach</b>	
	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 gg.	·
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 nn.	·
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.		
NO	is a refund or non-qualified distributionxc. An amount included in federal adjusted gross income contributed by the State into an	·
xe.	investment account under §18-19A-04.1 of the Education Article during the taxable year xe.	
1.	Subtotal. Add all lines in Part I and enter the amount here	
PARI		
	the part that is attributable to Maryland	
f.	Child and dependent care expenses	
g.	Amount of wages and salaries disallowed as a deduction due to the work opportunity credit	
-	allowed under the Internal Revenue Code Section 51	·
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.	
١.	Purchase and installation costs of certain enhanced agricultural management equipment. Attach	
	a copy of the certification	·
m.	Deductible artist's contribution. Complete and attach Form 502ACm.	·
0.	Value of farm products you donated to a gleaning cooperative. Attach a copy of the	
	<b>certification</b>	
q.	Unreimbursed charitable travel expenses. Complete and attach Form 502V q.	·
va.	The Honorable Louis L. Goldstein Volunteer, Fire, Rescue and Emergency Medical Services	
	Personnel Subtraction Modification Program. Attach a copy of the certificationva.	·
vb.	The Honorable Louis L. Goldstein Volunteer Police Personnel Subtraction Modification Program.	
	Attach a copy of the certificationvb.	·
xa.	Up to \$2,500 per contract purchased for advanced tuition payments made to the Maryland	
	Prepaid College Trust. See Administrative Release 32	·
xb.		
	Up to \$2,500 per account contributor per beneficiary of the total of all amounts contributed to	
	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 and Maryland Broker-Dealer College Investment Planxb.	

MARYLAND FORM 505SU NONRESIDENT SUBTRACTIONS FROM INCOME



**2018** Page 3

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NAME	SSN	
xd.	Up to \$2,500 per ABLE account contributor per beneficiary of the total of all amounts	
	contributed under the Maryland ABLE Program	
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 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 \$7,500 of certain unreimbursed expenses paid or incurred attributable to the donation	
	of certain organs for organ transplantation by a living individual	·
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	
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 Schedule K-1 (510) for your share of income from pass-	
	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	·
PART	T IV	
4.	<b>TOTAL.</b> Add lines 1, 2, and 3, and enter the amount here and on line 23 of Form 505. <b>TOTAL 4.</b>	·