

Print Using Blue or Black Ink Only

First Name MI Last Name Social Security Number
Spouse's First Name MI 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... 00
c. Amount of refunds of state or local income tax included on line 4 of Form 505... 00
d. Distributions of accumulated income by a fiduciary... 00
e. Profit (without regard to losses) from the sale or exchange of bonds issued by the State or local governments of Maryland... 00
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... 00
n. Payment received under a fire, rescue, or ambulance personnel length of service award program... 00
r. Amount of interest on U.S. obligations; capital gains from the sale or exchange of U.S. obligations... 00
s. Amount of interest and dividend income (including capital gain distributions) of a dependent child... 00
t. Social Security, Tier I, Tier II and/or supplemental Railroad Retirement benefits included in your federal adjusted gross income... 00
u. Military Retirement Income. Individuals at least 55 years of age... 00
w. Lesser of \$1,200 or the income subject to Maryland tax of the spouse with the lower income... 00
y. Any income that is related to tangible or intangible property that was seized, misappropriated or lost... 00
aa. Payments from a pension system to the surviving spouse or other beneficiary of a law enforcement officer or firefighter... 00
bb. Net subtraction modification to Maryland taxable income when claiming the federal depreciation allowances... 00
cc. Net subtraction modification to Maryland taxable income when using the federal special 2-year carryback... 00
cd. Net subtraction modification to Maryland taxable income resulting from the federal ratable inclusion of deferred income... 00
dd. Income derived within arts and entertainment district(s) by a qualifying residing artist... 00
dm. Net subtraction modification from multiple decoupling provisions... 00

NAME _____ SSN _____

Table with 2 columns: Description (ee. Amount received as a grant under the Solar Energy Grant Program... vv. The value of a subsidy for rental expenses...) and Amount (00). Includes subtotal line 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

Table with 2 columns: Description (f. Child and dependent care expenses... xa. Up to \$2,500 per contract purchased for advanced tuition payments...) and Amount (00).

ATTACH TO YOUR NONRESIDENT TAX RETURN

NAME _____ SSN _____

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 Plan	xb.	_____	00
xd.	Up to \$2,500 per ABLÉ account contributor per beneficiary of the total of all amounts contributed under the Maryland ABLÉ Program	xd.	_____	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 Plan	kk.	_____	00
ll.	Payment received as a result of a foreclosure settlement negotiated by the Maryland Attorney General	ll.	_____	00
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	ss.	_____	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	tt.	_____	00
yb.	Allows a certain subtraction for the amount of ordinary and necessary expenses for State licensed cannabis businesses (See Instructions.)	yb.	_____	00
	Cannabis Business License Number _____			
yc.	Allows a subtraction modification against the Maryland income tax for union dues paid by an individual during the taxable year	yc.	_____	00
2.	Subtotal. Add all lines in Part II and enter the amount here	2.	_____	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	dp.	_____	00
3.	Subtotal. Add all lines in Part III and enter the amount here	3.	_____	00

PART IV

4.	TOTAL. Add lines 1, 2, and 3, and enter the amount here and on line 23 of Form 505. TOTAL	4.	_____	00
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