

MILITARY OVERSEAS INCOME WORKSHEET (13B)

When both you and your spouse qualify for this military subtraction, complete separate computations for each spouse.

- 1. ENTER the amount of military pay included in your federal adjusted gross income attributable to service outside the U.S. If greater than \$15,000, enter \$15,000 \$ _____
- 2. ENTER total military pay received during the tax year \$ _____
- 3. Maximum subtraction \$ 15,000
- 4. SUBTRACT the amount on line 3 from line 2. If this amount is less than zero (0), enter zero (0) \$ _____
- 5. SUBTRACT line 4 from line 1. This is your subtraction from income. If the amount is zero (0) or less, you are not eligible for this subtraction. INCLUDE this amount on line p of Form 502SU. \$ _____

- q. Unreimbursed vehicle travel expenses for:
 - 1. A volunteer fire company;
 - 2. Service as a volunteer for a charitable organization whose principal purpose is to provide medical, health or nutritional care; AND
 - 3. Assistance (other than providing transportation to and from the school) for handicapped students at a Maryland community college. Attach Form 502V.
- r. Amount of pickup contribution shown on Form 1099R from the state retirement or pension systems included in federal adjusted gross income. The subtraction is limited to the amount of pickup contribution or the taxable pension, whichever is less. Any amount not allowed to be claimed on the current year return may be carried forward to the next year until the full amount of the State pickup contribution has been claimed.
- s. Amount of interest and dividend income (including capital gain distributions) of a dependent child which the parent has elected to include in the parent's federal gross income under Internal Revenue Code Section 1(g)(7).
- t. Payments received from the State of Maryland under Title 12 Subtitle 2 of the Real Property Article (relocation and assistance payments).
- u. Up to \$12,500 of military retirement income, including death benefits, received by a qualifying individual during the tax year if the taxpayer has not yet attained the age of 55; or up to \$20,000 of military retirement income, including death benefits, received by a qualifying individual if the taxpayer is age 55 or over. To qualify, you must have been a member of an active or reserve component of the armed forces of the United States, an active duty member of the commissioned corps of the Public Health Service, the National Oceanic and Atmospheric Administration, the Coast and Geodetic Survey, a member of the Maryland National Guard, or the member's surviving spouse or ex-spouse.
- v. Up to \$15,000 in income from an employee retirement system that is attributable to service as a public safety employee for a taxpayer who is age 55 or older on the last day of the taxable year. To qualify, you must be a retired correctional officer, law enforcement officer, or fire, rescue, or emergency services personnel of the United States, Maryland, or a political subdivision of Maryland. Only subtract income that you included on your federal return as taxable income received as a pension, annuity or endowment from an "employee retirement system" qualified under Section 401(a), 403 or 457(b) of the Internal Revenue Code.
- va. The Honorable Louis L. Goldstein Volunteer Fire, Rescue and Emergency Medical Services Personnel Subtraction Modification Program. \$7,000 for each taxpayer who is a quali-

fyng volunteer as certified by a Maryland fire, rescue or emergency medical services organization. \$7,000 for each taxpayer who is a qualifying member of the U.S. Coast Guard Auxiliary, Maryland Defense Force or Maryland Civil Air Patrol as certified by these organizations. Attach a copy of the certification.

- vb. The Honorable Louis L. Goldstein Volunteer Police Personnel Subtraction Modification Program. \$5,000 for each taxpayer who is a qualifying police auxiliary or reserve volunteer as certified by a bona fide Maryland police agency. Attach a copy of the certification.
- w. Up to \$1,500 of unreimbursed expenses that a foster parent incurs on behalf of a foster child. The foster parent must be approved by a local department to provide 24-hour care for a foster child in the house where the foster parent resides. A treatment foster parent licensed by a child placement agency may not claim the subtraction modification. Foster parent includes a kinship parent. The expenses must be approved as necessary by the local department of social services or the Montgomery County Department of Health and Human Services and may not include an expense for which the foster parent receives an allowance or reimbursement from any public or private agency.
- 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 contributor per beneficiary of the total of all amounts contributed to investment accounts under the Maryland College Investment Plan. This subtraction modification may not be claimed if the account holder received a State contribution under § 18-19A-04.1 of the Education Article during the taxable year.
- xc. Any amount included in federal adjusted gross income as a result of a distribution to a designated beneficiary from a Maryland ABLE account, unless it is a refund or nonqualified distribution. Designated beneficiary means a designated beneficiary as defined in § 18-19C-01 of the Education Article.
- xd. Up to \$2,500 per ABLE account contributor per beneficiary of the total of all amounts contributed under the Maryland ABLE Program. Subject to the \$2,500 annual limitation, any amount disallowed as a subtraction because it exceeds \$2,500 may be carried over until used to the next 10 succeeding taxable years as a subtraction.
- xe. An amount included in federal adjusted gross income contributed by the State into an investment account under § 18-19A-04.1 of the Education Article during the taxable year. This includes amounts included in federal adjusted gross income contributed by the State into an investment account under the Maryland College Investment Plan.
- y. Any income of an individual 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. For additional information, visit marylandtaxes.gov or contact Taxpayer Services Division at 410-260-7980.
- z. Expenses incurred to buy and install handrails in an existing elevator in a health care facility (as defined in Section 19-114 of the Health General Article) or other building in which at least 50% of the space is used for medical purposes.
- 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.
- ab. Income from U.S. Government obligations. Enter interest on U.S. Savings Bonds and other U.S. obligations. Capital gains from the sale or exchange of U.S. obligations should be included on this line. Dividends from mutual funds that invest in U.S. Government obligations also are exempt from state taxation. However, only that portion of the dividends attributable to interest or capital gain from U.S. Govern-