

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



**2012**

12505S049

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 an arts and entertainment district 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.** \_\_\_\_\_

**FORM 505SU 2012 MARYLAND NONRESIDENT SUBTRACTIONS FROM INCOME ATTACH TO YOUR NONRESIDENT TAX RETURN**



12505S149

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

- 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.** \_\_\_\_\_
- 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 conservation tillage equipment. Attach a copy of the certification **l.** \_\_\_\_\_
- m. Deductible artists' 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 taxpayer per beneficiary for investment accounts for same beneficiary under the Maryland College Investment Plan and the Maryland Broker-Dealer College Investment Plan. See Administrative Release 32 **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.** \_\_\_\_\_
- 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 federal 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. **4.** \_\_\_\_\_