MARYLAND FORM 505SU

NONRESIDENT SUBTRACTIONS FROM INCOME



2024

ATTACH TO YOUR NONRESIDENT TAX RETURN

First Na	ime	MI	Last Name	Social Security Number
Spouse	's First Name		Spouse's Last Name	Spouse's Social Security Number
	ractions from income. Determing esident Booklet for more inform		subtractions from income apply to you. See Inst	ruction 13 in
PART	I To the extent one or more	of these	items is included in your federal adjusted gross i	ncome
a.	Payments from a pension system	to firem	en and policemen for job-related injuries or	
	disabilities (but not more than the	e amoun	t included in your total income)	. a00
c.			e tax included on line 4 of Form 505	0.0
d.			fiduciary, if income tax has been paid by the	
			the amount included in your total income)	. d. 00
e.			sale or exchange of bonds issued by the State or	
				. e. 00
į.			use of an official vehicle by a member of a state,	
٠,٠			The amount is listed separately on your W-2	i. 00
n.			ambulance personnel length of service award	
•••			municipal corporation of the State	n 00
r		•	pital gains from the sale or exchange of U.S.	· ···· <u></u>
	_		that invest in U.S. obligations	r 00
S	-		ncluding capital gain distributions) of a dependent	· · · · · <u> </u>
٥.		•	al gross income under the Internal Revenue Code	
				00
+	(5)()		lemental Railroad Retirement benefits included in	. 3
t.				. 00
u.			least 55 years of age on the last day of the taxable	
u.				
			ement income received in the taxable year. Individual to taxable year may claim up to \$12,500 of military	5
				00
			Maryland tay of the groups with the lower income	. u
w.			Maryland tax of the spouse with the lower income	00
			aryland tax and file a joint return	. w
у.			ntangible property that was seized, misappropriated	00
			s of Nazi Germany towards a Holocaust victim	
aa.			ath benefit required by a Maryland municipal or coun	
			irviving spouse or other beneficiary of a law enforcer	\cap
	_		ut of or in the course of their employment	
DD.		•	axable income when claiming the federal depreciation	11
			and has decoupled. Complete and attach Form	0.0
				DD
cc.		-	axable income when using the federal special	
			d for a net operating loss under federal law compared	i to
		_	o federal provisions. Complete and attach Form	0.0
cd.				. cc
		•	axable income resulting from the federal ratable	
		_	business indebtedness discharged by reacquisition	
	_		ach Form 500DM. See Administrative Release 38	.ca
dd.			nent district(s) by a qualifying residing artist.	44 00
	_			aa
dm.		•	decoupling provisions. Complete and attach	00
	Form 500DM			dm

MARYLAND FORM 505SU

NONRESIDENT SUBTRACTIONS FROM INCOME



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ATTACH TO YOUR NONRESIDENT TAX RETURN

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.	00
gg.	Amount of income for services performed in Maryland by the civilian spouse of a member of the	
	armed forces	00
hh.	Net subtraction to adjust phase out of exemptions as a result of including U.S. obligations	
	in your adjusted gross income	00
ii.	Interest income from Build America Bonds. See Administrative Release 13 ii.	0.0
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.	00
mm.	Amount received by a claimant for noneconomic damages as a result of a claim of unlawful	
	discrimination	00
nn.	Amount of student loan indebtedness discharged. Attach notice	
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	00
qq.	Amount of qualified principal residence indebtedness included in federal adjusted gross income	
44.	that was allowable as an exclusion under the Mortgage Forgiveness Debt Relief Act of 2007, as	
	amended	00
rr		00
rr.	Up to \$50,000 of compensation received by an individual during the taxable year in exchange	0.0
	for the sale of a perpetual conservation easement on real property located in Maryland rr.	0
XC.	Amount of a distribution to a designated beneficiary from a Maryland ABLE account, unless it	0.0
	is a refund or non-qualified distribution	00
xe.	An amount included in federal adjusted gross income contributed by the State into an	0.0
	investment account under §18-19A-04.1 of the Education Article during the taxable year xe.	00
uu.	Gain recognized as the result of the sale of property for the redevelopment within Laurel Park,	
	Pimlico Race Course, and/or Bowie Race Course Training Center, and for the amount of income	0.0
	recognized directly or indirectly by the state investment in the sites	
1.	Subtotal. Add all lines in Part I and enter the amount here	00
PART	, , , , , , , , , , , , , , , , , , ,	
	subtraction amount to include only the part that is attributable to Maryland.	
	(See page 8 of the Nonresident Instruction Booklet.)	0.0
f.	Child and dependent care expenses	00
g.	Amount of wages and salaries disallowed as a deduction due to the work opportunity credit	
	allowed under the Internal Revenue Code Section 51	00
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	
i.	Expenses incurred for reforestation or timber stand improvement of commercial forest land \dots i.	00
k.	Up to \$12,000 in expenses incurred by parents to adopt a child with special needs through a public	
	or nonprofit adoption agency; up to \$10,000 for adoption of a child without special needs k.	00
I.	Purchase and installation costs of certain enhanced agricultural management equipment. Attach	
	a copy of the certification	00
m.	Deductible artist's contribution. Complete and attach Form 502AC	0.0
0.	Value of farm products you donated to a gleaning cooperative. Attach a copy of the	
	certification	00
q.	Unreimbursed charitable travel expenses. Complete and attach Form 502V q.	
•	The Honorable Louis L. Goldstein Volunteer Police, Fire, Rescue and Emergency Medical Services	
- "	Personnel Subtraction Modification Program. Attach a copy of the certification	0.0
xa.		
	Prepaid College Trust. See Administrative Release 32	00
xh.	Up to \$2,500 per account contributor per beneficiary of the total of all amounts contributed to	
	investment accounts under the Maryland College Investment Planxb.	00

MARYLAND FORM 505SU

NONRESIDENT SUBTRACTIONS FROM INCOME



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ATTACH TO YOUR NONRESIDENT TAX RETURN

2. 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	NAME	SSN	
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	xd.	, , , , , , , , , , , , , , , , , , , ,	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	z.	Expenses incurred to buy and install handrails in an existing elevator in a qualified healthcare	0.0
system that utilizes nitrogen removal technology, for which the Department of Environment's payment assistance program does not cover 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. II. Payment received as a result of a foreclosure settlement negotiated by the Maryland Attorney General		· · · · · · · · · · · · · · · · · · ·	00
payment assistance program does not cover 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. II. Payment received as a result of a foreclosure settlement negotiated by the Maryland Attorney General II. 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 xx. Up to \$1,000 for donations of certain disposable diapers, certain hygiene products, and certain monetary gifts made by a taxpayer during the taxable year to certain qualified charitable entities. Attach documentation xx. xx. yb. Ordinary and necessary expenses for State licensed or registered cannabis businesses (See Instructions) yb. Waryland Cannabis Administration Business License or Registration Number: yc. Amount of Union Dues (See Instructions.) yc. yd. Amount of the benefit payment provided to an individual or the family member of an individual as a result of the individual being injured or killed in the collapse of the Francis Scott Key Bridge yd. 00 ye. Amount of tulion assistance provided to the taxpayer through the Fallen Workers Scholarship Fund.ye. Subtotal. Add all lines in Part III 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 (510/511) 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 Re	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. II. Payment received as a result of a foreclosure settlement negotiated by the Maryland Attorney General		· · · · · · · · · · · · · · · · · · ·	0.0
Department of Natural Resources to enter into a Forest Conservation and Management Plankk. 00 II. Payment received as a result of a foreclosure settlement negotiated by the Maryland Attorney General II. 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 xx. Up to \$1,000 for donations of certain disposable diapers, certain hygiene products, and certain monetary gifts made by a taxpayer during the taxable year to certain qualified charitable entities. Attach documentation xx. 00 yb. Ordinary and necessary expenses for State licensed or registered cannabis businesses (See Instructions) yb. Maryland Cannabis Administration Business License or Registration Number: yb. Maryland Cannabis Administration Business License or Registration Number: yc. 00 yc. Amount of Union Dues (See Instructions.) yc. wc. yc. 4 mount of the benefit payment provided to an individual or the family member of an individual as a result of the individual being injured or killed in the collapse of the Francis Scott Key Bridge yd. 00 ye. Amount of tuition assistance provided to the taxpayer through the Fallen Workers Scholarship Fund.ye. 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 pass-through entities or fiduciaries not attributable to decoupling b. 00 pass-through entities or fiduciaries not attributable to decoupling dp. 00 dp. Net subtraction decoupling modification from a pass-through		payment assistance program does not cover	00
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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		General	
tt. Up to \$250 of certain unreimbursed expenses paid or incurred by a full time K-12 teacher for the purchase of certain disposable diapers, certain hygiene products, and certain monetary gifts made by a taxpayer during the taxable year to certain qualified charitable entities. **Attach documentation** **We to \$1,000 for donations of certain disposable diapers, certain hygiene products, and certain monetary gifts made by a taxpayer during the taxable year to certain qualified charitable entities. **Attach documentation** **We to Gridinary and necessary expenses for State licensed or registered cannabis businesses (See Instructions). **We to Gridinary and necessary expenses for State licensed or registered cannabis businesses (See Instructions). **Ye to Maryland Cannabis Administration Business License or Registration Number:** **Ye.** **Ye.** **Amount of Union Dues (See Instructions.). **Ye.** **Ye.** **Amount of the benefit payment provided to an individual or the family member of an individual as a result of the individual being injured or killed in the collapse of the Francis Scott Key Bridge. **Ye.** **Ye.** **Amount of tuition assistance provided to the taxpayer through the Fallen Workers Scholarship Fund.ye. **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 fiduciaries. **Description** **Attach documentation decoupling modification from a pass-through entity.** **Complete and attach Form 500DM.** **See Administrative Release 38.** **Description** **Description** **Output: **Description** **Description** **Description** **Output: **Description** **D	pp.	Unreimbursed expenses incurred by a foster parent on behalf of a foster child pp.	00
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teacher for the purchase of certain classroom supplies	tt.	Up to \$250 of certain unreimbursed expenses paid or incurred by a full time K-12	
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monetary gifts made by a taxpayer during the taxable year to certain qualified charitable entities. Attach documentation	XX.	·	
Attach documentation			
yb. Ordinary and necessary expenses for State licensed or registered cannabis businesses (See Instructions)			00
(See Instructions)	vb.		
Maryland Cannabis Administration Business License or Registration Number: yc. Amount of Union Dues (See Instructions.)	,	, , , ,	00
yc. Amount of Union Dues (See Instructions.)		·	
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pass-through entities or fiduciaries not attributable to decoupling	b.	Net Maryland subtraction from Maryland Schedule K-1 (510/511) for your share of income from	
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Form 500DM. See Administrative Release 38	dp.	· · · · · · · · · · · · · · · · · · ·	
3. Subtotal. Add all lines in Part III and enter the amount here		· · · · · · · · · · · · · · · · · · ·	00
PART IV	3.	·	\cap
	-		
	DART	· TV	
4. Iotal. Add all lines 1, 2, and 3, and effect the amount here and on line 23 of form 303		Total. Add all lines 1, 2, and 3, and enter the amount here and on line 23 of Form 505 4.	00

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