



25502S049

Print Using
Blue or Black Ink Only

Your First Name

MI

Your Last Name

Your 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 Resident Booklet for more information.

- a. Payments from a pension system to fire fighters and policemen for job-related injuries or disabilities (but not more than the amount included in your total income) a. 00
- b. Net allowable subtractions from income from pass-through entities not attributable to decoupling . b. 00
- c. Net subtractions from income reported by a fiduciary c. 00
- 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. 00
- e. Profit (without regard to losses) from the sale or exchange of bonds issued by the State or local governments of Maryland. e. 00
- f. Benefits received from a Keogh plan on which State income tax was paid prior to 1967.
Attach statement f. 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 g. 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. h. 00
- i. Expenses incurred for reforestation or timber stand improvement of commercial forest land i. 00
- j. The 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. 00
- k. Adoption of a child: \$12,000 if the child adopted has a special need under the SSA; \$10,000 for adoption of a child without a special need k. 00
- l. Purchase and installation costs of certain enhanced agricultural management equipment.
Attach a copy of the certification. l. 00
- m. Deductible artist's contribution. **Complete and attach Form 502AC** m. 00
- 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. 00
- o. Value of farm products you donated to a gleaning cooperative.
Attach a copy of the certification. o. 00
- p. Overseas military subtraction (Use worksheet from Instruction 13.) p. 00
- q. Unreimbursed vehicle travel expenses. **Complete and attach Form 502V** q. 00
- r. Amount of pickup contribution shown on Form 1099R from the State retirement or pension systems included in federal adjusted gross income. r. 00
- 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. 00
- t. Relocation and assistance payments received from the State of Maryland under Title 12 Subtitle 2 of the Real Property Article t. 00
- u. Military Retirement Income. Individuals at least 55 years of age on the last day of the taxable year may subtract up to \$20,000 of military retirement income received in the taxable year. Individuals under the age of 55 on the last day of the taxable year may subtract up to \$12,500 of military retirement income received in the taxable year. u. 00
- 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. v. 00
- va. The Honorable Louis L. Goldstein Volunteer Police, Fire, Rescue and Emergency Medical Services Personnel Subtraction Modification Program. **Attach a copy of the certification.** va. 00
- w. Unreimbursed expenses incurred by a foster parent on behalf of a foster child w. 00
- xa. Up to \$2,500 per contract purchased for advanced tuition payments made to the Maryland Prepaid College Trust. See Administrative Release 32 xa. 00



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- 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
- 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 non-qualified distribution . . . xc. _____ 00
- xd. Up to \$2,500 per ABLE account contributor per beneficiary of the total of all amounts contributed under the Maryland ABLE Program. xd. _____ 00
- 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. xe. _____ 00
- 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. _____ 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
- aa. Payments from a pension system, or a death benefit required by a Maryland municipal or county collective bargaining agreement, 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. _____ 00
- ab. Income from U.S. Government obligations (See Instruction 13.) ab. _____ 00
- bb. Net subtraction modification to Maryland taxable income when claiming the federal depreciation allowances from which the State of Maryland has decoupled. **Do not include depreciation under IRC section 168(n) reported under subtraction code dc. Complete and attach Form 500DM.** See Technical Bulletin 38 bb. _____ 00
- 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. **Complete and attach Form 500DM.** . . . cc. _____ 00
- 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 Technical Bulletin 38 cd. _____ 00
- da. Net subtraction modification from expensing domestic R&E. **Complete and attach Form 500DM.** See Technical Bulletin 38 da. _____ 00
- dc. Net subtraction modification when claiming federal depreciation allowances from IRC section 168(n) from which the state has decoupled. **Complete and attach Form 500DM.** See Technical Bulletin 38. . . . dc. XXXXXXXXXX
- dd. Income derived within arts and entertainment district(s) by a qualifying residing artist. **Complete and attach Form 502AE** dd. _____ 00
- de. Net subtraction modification to Maryland taxable income resulting from the federal deferral of deduction for original issue discounts. **Note: This is a reporting change. Complete and attach Form 500DM.** . de. _____ 00
- dm. Net subtraction modification from other items affected by decoupling not reported elsewhere. **Complete and attach Form 500DM.** See Technical Bulletin 38 dm. _____ 00
- dp. **RESERVED.** dp. XXXXXXXXXX
- 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. _____ 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
- hh. Net subtraction to adjust phase out of exemptions as a result of including U.S. obligations in your adjusted gross income hh. _____ 00
- ii. Interest on any Build America Bond that is included in your federal adjusted gross income. See Administrative Release 13 ii. _____ 00
- 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
- 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



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- mm. Amount received by a claimant for noneconomic damages as a result of a claim of unlawful discrimination mm. _____ 00
- nn. Amount of student loan indebtedness discharged. **Attach notice** nn. _____ 00
- oo. Up to \$5,000 of income earned by an eligible law enforcement officer residing in a Maryland political subdivision with a crime rate that exceeds the state's crime rate (See Instructions.) oo. _____ 00
- pp. 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 pp. _____ 00
- 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. _____ 00
- 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. Any amount included in federal adjusted gross income for the first \$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 the State of Maryland. rr. _____ 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
- 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 recognized directly or indirectly by the state investment in the sites.. . . . uu. _____ 00
- vv. The value of a subsidy for rental expenses received by a resident of Howard County under the "Live Where You Work" program of the Downtown Columbia Plan. For more information, visit **marylandcomptroller.gov**. vv. _____ 00
- ww. Total First-Time Homebuyer Savings Account (enter the sum of Lines ww1 and ww2 here). ww. _____ 00
- ww1. Enter amount contributed to a First Time Home Buyers Savings Account without interest.
- ww2. Enter amount of interest earned from First Time Home Buyers Savings Account.
- 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
- ya. Amount of income up to \$100,000 for resident taxpayers who are at least 100 years of age at the end of the taxable year (See Instructions.) ya. _____ 00
- yb. Ordinary and necessary expenses for state licensed or registered cannabis businesses (See Instructions.) yb. _____ 00
- Enter **Maryland Cannabis Administration Business License or Registration Number:**
- yc. Amount of Union Dues (See Instructions.) yc. _____ 00
- 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 tuition assistance provided to the taxpayer through the Fallen Workers Scholarship Fund . . ye. _____ 00
- yf. Amount of income included in federal adjusted gross income attributable to refunds or credits applied to your electricity bill as "Legislative Energy Relief Refunds." Do not include any refund amounts that you did not report as income on your federal income tax return yf. _____ 00
- 1. TOTAL.** Add Lines a. through yf. and enter this amount on Line 13 of Form 502 with the appropriate code letters **TOTAL 1.** _____ 00