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MARYLAND FORM 502SU

SUBTRACTIONS FROM INCOME

235025040

our First Name	MI	Your Last Name	Your Social Security Number	-
oouse's First Name Subtractions from inco n Resident Booklet for		Spouse's Last Name which subtractions from income apply to you. ion.	Spouse's Social Security Number See Instruction 13	er
		men and policemen for job-related injuries or disabilities	0	_
		in your total income)	^	
		from pass-through entities not attributable to decoupling .	0.	
	·	y a fiduciary	c	U
	•	a fiduciary, if income tax has been paid by the fiduciary	۵ 0	\cap
•		ount included in your total income)	d	U
		e sale or exchange of bonds issued by the State or local	0	n
			e	_
	J 1	which State income tax was paid prior to 1967.	. 0	Ω
			t	_
5		I as a deduction due to the Work Opportunity Credit	_ 0	Ω
		e Section 51	g	Ĭ
	•	nd person for a reader, or up to \$1,000 incurred by	b 0	0
		oloyee	III	
•		nber stand improvement of commercial forest land	l	
•		the use of an official vehicle by a member of a state, The amount is listed separately on your W-2	, 0	0
	•	adopted has a special need under the SSA; \$10,000 for	J	
· ·	•	dd	0	0
	•	enhanced agricultural management equipment.	N	
		emanceu agricultural management equipment.	0	0
		e and attach Form 502AC	0	0
		r ambulance personnel length of service award program		
•		al corporation of the State	n 0	0
o. Value of farm products		•		
·	•		0	C

p. Overseas military subtraction (Use worksheet from Instruction 13.) \dots

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.

r. Amount of pickup contribution shown on Form 1099R from the State retirement or pension

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SUBTRACTIONS FROM INCOME ATTACH TO YOUR TAX RETURN

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NAME SSN

	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	00
	401(a), 403 or 457(b) of the Internal Revenue Code	
va.	The Honorable Louis L. Goldstein Volunteer Fire, Rescue and Emergency Medical Services	0.0
	Personnel Subtraction Modification Program. Attach a copy of the certification va.	00
vb.	The Honorable Louis L. Goldstein Volunteer Police Personnel Subtraction Modification Program.	
	Attach a copy of the certification	00
W.	Unreimbursed expenses incurred by a foster parent on behalf of a foster child	00
xa.	Up to \$2,500 per contract purchased for advanced tuition payments made to the Maryland	
	Prepaid College Trust. See Administrative Release 32xa.	00
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
ХC	Any amount included in federal adjusted gross income as a result of a distribution to a designated	
7.0.	beneficiary from a Maryland ABLE account, unless it is a refund or non-qualified distribution xc.	00
٧d	Up to \$2,500 per ABLE account contributor per beneficiary of the total of all amounts contributed	
λu.	under the Maryland ABLE Programxd.	00
	,	
xe.	An amount included in federal adjusted gross income contributed by the State into an investment	00
	account under §18-19A-04.1 of the Education Article during the taxable year	
у.	Any income that is related to tangible or intangible property that was seized, misappropriated or	0.0
	lost as a result of the actions or policies of Nazi Germany towards a Holocaust victim	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 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.)	00
	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	00
cc	Net subtraction modification to Maryland taxable income when using the federal special 2-year	
cc.	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		
ca.	Net subtraction modification to Maryland taxable income resulting from the federal ratable	
	inclusion of deferred income arising from business indebtedness discharged by reacquisition of	00
	a debt instrument. Complete and attach Form 500DM. See Administrative Release 38 cd.	
dd.	Income derived within arts and entertainment district(s) by a qualifying residing artist.	0.0
	Complete and attach Form 502AE	00
dm.	Net subtraction modification from multiple decoupling provisions. Complete and attach Form	
	500DM	00
dp.	Net subtraction decoupling modification from a pass-through entity. Complete and attach	
	Form 500DM. See Administrative Release 38dp.	0.0
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.	0.0
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 coverff.	00
hh	Net subtraction to adjust phase out of exemptions as a result of including U.S. obligations in	
1111.	your adjusted gross income	00
::	Interest on any Build America Bond that is included in your federal adjusted gross income. See	
11.		00
2.5	Administrative Release 13	
JJ.	Gain resulting from a payment from the Maryland Department of Transportation as a result of	00
	the acquisition of a portion of the property on which your principal residence is located jj.	

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SUBTRACTIONS FROM INCOME ATTACH TO YOUR TAX RETURN

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NAME SSN

kk. Qualified conservation program expenses up to \$500 for an application approved by the	0.0
Department of Natural Resources to enter into a Forest Conservation and Management Plan kk.	00
II. Payment received as a result of a foreclosure settlement negotiated by the Maryland Attorney	00
General	
mm. Amount received by a claimant for noneconomic damages as a result of a claim of unlawful	00
discrimination	
nn. Amount of student loan indebtedness discharged Attach notice nn.	0.0
oo. Up to \$5,000 of income earned by a law enforcement officer residing in the Maryland political	
subdivision in which the officer is employed if the crime rate in that political subdivision exceeds	0.0
the State's crime rate	0.0
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	0.0
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	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	0.0
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	0.0
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	0.0
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.	0.0
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,	0.0
visit marylandtaxes.gov	
ww. First Time Homebuyer Savings Account authorizes first time homebuyers to allow a subtraction up	0.0
to \$5,000 of the amount contributed to such an account and the earnings on the account ww	
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.	0.0
Attach documentationxx	
ya. Amount of income up to \$100,000 for resident taxpayers who are at least 100 years of age at the	0.0
end of the taxable year (See Instructions.)	
yb. Ordinary and necessary expenses for State licensed cannabis businesses (See Instructions.) yb.	0.0
Cannabis Business License Number:	0.0
yc. Union Dues (See Instructions.)	00
1. TOTAL. Add lines a. through yc. and enter this amount on line 13 of Form 502 with the	0.0
appropriate code letters	00