



23502S049

Print Using Blue or Black Ink Only

Form fields for 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 firemen and policemen for job-related injuries or disabilities
b. Net allowable subtractions from income from pass-through entities not attributable to decoupling
c. Net subtractions from income reported by a fiduciary
d. Distributions of accumulated income by a fiduciary, if income tax has been paid by the fiduciary to the State
e. Profit (without regard to losses) from the sale or exchange of bonds issued by the State or local governments of Maryland
f. Benefits received from a Keogh plan on which State income tax was paid prior to 1967
g. Amount of wages and salaries disallowed as a deduction due to the Work Opportunity Credit allowed under the Internal Revenue Code Section 51
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
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
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
l. Purchase and installation costs of certain enhanced agricultural management equipment
m. Deductible artist's contribution
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
o. Value of farm products you donated to a gleaning cooperative
p. Overseas military subtraction (Use worksheet from Instruction 13.)
q. Unreimbursed vehicle travel expenses
r. Amount of pickup contribution shown on Form 1099R from the State retirement or pension systems included in federal adjusted gross income
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)
t. Relocation and assistance payments received from the State of Maryland under Title 12 Subtitle 2 of the Real Property Article
u. Military Retirement Income. Individuals at least 55 years of age on the last day of the taxable year may claim up to \$20,000 of military retirement income, including death benefits, received in the taxable year. Individuals under the age of 55 on the last day of the taxable year may claim up to \$12,500 of military retirement income received in the taxable year
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.



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NAME _____ SSN _____

Table with 2 columns: Description of subtraction and Amount. Rows include items v through jj, such as 'Only subtract income that you included on your federal return as taxable income received as a pension, annuity or endowment...' and 'The Honorable Louis L. Goldstein Volunteer Fire, Rescue and Emergency Medical Services Personnel Subtraction Modification Program...'.



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NAME _____ SSN _____

- 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
- 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 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 the State's crime rate 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 **marylandtaxes.gov**. vv. _____ 00
- ww. First Time Homebuyer Savings Account authorizes first time homebuyers to allow a subtraction up to \$5,000 of the amount contributed to such an account and the earnings on the account ww. _____ 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
- 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 cannabis businesses (See Instructions.) . . . yb. _____ 00
- Cannabis Business License Number:** _____
- yc. Union Dues (See Instructions.) yc. _____ 00
- 1. TOTAL.** Add lines a. through yc. and enter this amount on line 13 of Form 502 with the appropriate code letters. **TOTAL 1.** _____ 00