TWO-INCOME MARRIED COUPLE SUBTRACTION WORKSHEET (13D)

1. ENTER the portion of federal adjusted gross income from line 1 of Form 502 attributable to each spouse. .......................... ..........................

2. ENTER the portion of additions to income from line 6 of Form 502 attributable to each spouse. .......................... ..........................

3. ADD lines 1 and 2. .......................... ..........................

4. ENTER the portion of subtractions from income from lines 8-13 of Form 502 attributable to each spouse. .......................... ..........................

5. SUBTRACT line 4 from line 3. .......................... ..........................

6. COMPARE the amounts on lines (a) and (b) and enter the smaller amount here but not less than zero. 7. ENTER $1,200 or the amount on line 6, whichever is less. ENTER this amount on line 14 of Form 502.

ITEMIZED DEDUCTION WORKSHEET (14A)

(To be used only by high-income taxpayers who were required to reduce their federal itemized deductions).

1. ENTER the amount from line 29 of federal Schedule A .......................... ..........................

2. ENTER the total of the amounts from Schedule A, lines 4, 14, and 20, plus any gambling and casualty or theft losses included in line 28 .......................... ..........................

3. Federal itemized deductions that were limited (SUBTRACT line 2 from line 1) .......................... ..........................

4. Federal itemized deductions subject to limitation (ENTER the total of lines 9, 10, 11, 12, 13, 19, 27, and 28, less any gambling and casualty or theft losses included in line 28 of federal Schedule A) .......................... ..........................

5. DIVIDE line 3 by line 4 .......................... ..........................

6. ENTER the amount of state and local income taxes from line 5 of federal Schedule A .......................... ..........................

7. MULTIPLY line 5 by line 6. Enter here and on Form 502, line 17b .......................... ..........................

Part-Year Residents see Instruction 26.

STANDARD DEDUCTION WORKSHEET (16A)

If your filing status is: Single, Married filing separately or Dependent taxpayer

Worksheet 1

Enter your income from line 16 of Form 502 .......................... ..........................

If your income is: $10,000 or less .......................... ..........................

or
If your income is between $10,000 - $13,333 Enter your income from above: .......................... ..........................

Multiply by 15 percent (.15) .......................... ..........................

This is your standard deduction .......................... ..........................

If your income is: $13,333 or over .......................... ..........................

Enter your standard deduction on line 17 of Form 502.

If your filing status is: Married filing jointly, Head of household or Qualifying widow(er)

Worksheet 2

Enter your income from line 16 of Form 502 .......................... ..........................

If your income is: $20,000 or less .......................... ..........................

or
If your income is between $20,000 - $26,667 Enter your income from above: .......................... ..........................

Multiply by 15 percent (.15) .......................... ..........................

This is your standard deduction .......................... ..........................

If your income is: $26,667 or over .......................... ..........................

Enter your standard deduction on line 17 of Form 502.

Complete lines 1-16 on Form 502. Line 16 is your Maryland adjusted gross income.

16 FIGURE YOUR MARYLAND TAXABLE NET INCOME.

To find your taxable income you must subtract either the standard deduction from the worksheet or the itemized deductions you have entered on line 17 of Form 502. The ITEMIZED DEDUCTION METHOD will lower your taxes if you have enough deductions. If you are not certain about which method to use, figure your tax both ways to determine which method is best for you. Check the box on line 17 of Form 502 to show which method you will use.

15 FIGURE YOUR MARYLAND ADJUSTED GROSS INCOME.