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§10-217.

(a) (1) (i) Except as otherwise provided in this subsection, an individual may elect to use the standard deduction to compute Maryland taxable income whether or not the individual itemizes deductions on the individual's federal income tax return in determining federal taxable income.

(ii) If an individual elects to use the standard deduction on the federal income tax return, the individual may not take any itemized deduction in § 10-218 of this subtitle.

(2) A fiduciary may not use the standard deduction.

(b) Subject to the limitation in subsection (c) of this section, the standard deduction for an individual is an amount equal to 15% of the individual's Maryland adjusted gross income.

(c) (1) For an individual other than one described in paragraphs (2) and (3) of this subsection, the standard deduction:

(i) may not be less than \$1,500; and

(ii) may not exceed \$2,000.

(2) For an individual described in § 2 of the Internal Revenue Code as a head of household or as a surviving spouse, the standard deduction:

(i) may not be less than \$3,000; and

(ii) may not exceed \$4,000.

(3) For spouses on a joint return, the standard deduction:

(i) may not be less than \$3,000; and

(ii) may not exceed \$4,000.

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