

EXEMPTION AMOUNT

The personal exemption is \$3,200. This exemption is partially reduced once the taxpayer's federal adjusted gross income exceeds \$100,000 (\$150,000 if filing Joint, Head of Household, or Qualifying Widow(er) with Dependent Child). This reduction applies to the additional dependency exemptions as well; however it does not apply to the taxpayer's age or blindness exemption of \$1,000.

Use the chart to determine the allowable exemption amount based upon the filing status.

If your FEDERAL ADJUSTED GROSS INCOME is		If you filing status on your Maryland tax return is:		
		Single or Married Filing Separately	Joint, Head of Household, or Qualifying Widow(er)	Dependent Taxpayer (eligi- ble to be claimed on another taxpayer's return)
Over	But Not Over	Each Exemption is	Each Exemption is	Each Exemption is
\$100,000 or less		\$3,200	\$3,200	\$0
\$100,000	\$125,000	\$2,400	\$3,200	\$0
\$125,000	\$150,000	\$1,800	\$3,200	\$0
\$150,000	\$175,000	\$1,200	\$2,400	\$0
\$175,000	\$200,000	\$1,200	\$1,800	\$0
\$200,000	\$250,000	\$600	\$1,200	\$0
In excess of \$250,000		\$600	\$600	\$0