



## EXEMPTION AMOUNT

For tax years beginning in 2008, 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 <b>FEDERAL ADJUSTED GROSS INCOME</b> 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 (eligible to be claimed on another taxpayer's return)
Over	But Not Over	Each Exemption is	Each Exemption is	Each Exemption is
\$0	\$100,000	\$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