

## 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. NOTE: For high income taxpayers with interest from U.S. obligations, see Instruction 13, line 13, code hh for applicable exemption adjustment.

If your <b>FEDERAL ADJUSTED GROSS INCOME</b> is		If your 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
\$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

Total the exemption amount on the front of Form 502 or Form 503 to determine the total exemption allowance to subtract on line 19 of Form 502 or on line 4 of Form 503.