

TWO-INCOME MARRIED COUPLE SUBTRACTION WORKSHEET

	(a) you	(b) your spouse
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 line 15 of Form 502 attributable to each spouse.		
5. SUBTRACT line 4 from line 3.		
6. COMPARE the amounts on lines 5 (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 16 of Form 502.		