

MILITARY WORKSHEET A

To be used to adjust the standard deduction or itemized deductions and exemption amount for nonresident military personnel filing jointly with *resident* civilian taxpayer.

1. ENTER federal adjusted gross income from line 1 of Form 502. \$ _____
2. ENTER Maryland adjusted gross income from line 18 of Form 502. \$ _____
3. DIVIDE line 2 by line 1; carry to four decimal places (not to exceed 100%) _____
4. ENTER the total standard deduction from the appropriate standard deduction worksheet in Instruction 16 of the resident tax booklet or total itemized deductions (line 19a) reduced by the amount on line 19b of Form 502. \$ _____
5. MULTIPLY line 4 by the factor on line 3. This is your adjusted standard deduction or itemized deductions.
ENTER on line 19 of Form 502 \$ _____
6. ENTER the total exemption amount from the "EXEMPTIONS" area on the front of Form 502 (line D). \$ _____
7. MULTIPLY line 6 by the factor on line 3. If this is less than \$3,200 enter \$3,200. ENTER this amount on line 21 of Form 502.
NOTE: If line 1 is greater than \$150,000, use chart in Instruction 10 to find the amount to enter. \$ _____