

## **p. MILITARY OVERSEAS INCOME WORKSHEET**

When both you and your spouse qualify for this military subtraction, complete separate computations for each spouse.

1. ENTER the amount of military pay included in your federal adjusted gross income attributable to service outside the U.S. If greater than \$15,000, enter \$15,000 ..... \$\_\_\_\_\_
2. ENTER total military pay received during the tax year ..... \$\_\_\_\_\_
3. Maximum subtraction ..... \$ 15,000
4. SUBTRACT the amount on line 3 from line 2. If this amount is less than zero (0), enter zero (0) ..... \$\_\_\_\_\_
5. SUBTRACT line 4 from line 1. This is your subtraction from income. If the amount is zero (0) or less, you are not eligible for this subtraction. INCLUDE this amount on line 14 of Form 502 ..... \$\_\_\_\_\_