

REVISOR'S NOTE: This section is new language derived without substantive change from former Art. 81, § 286(a)(2)(ii) and the first sentence of (1).

The introductory clause of this section, "whether or not a federal return is filed," is substituted for former Art. 81, § 286(e), which allowed an individual not filing a federal return to claim, for State income tax purposes, an exemption that the individual could have claimed if a federal return were filed, for clarity and brevity.

In the introductory language of this section, the former word "taxpayer" is deleted as included in the defined term "individual", for clarity.

In items (1) and (2) of this section, respectively, the cross-references to "§ 151" and "§ 152" of the Internal Revenue Code are added for clarity.

In item (1) of this section, the words "personal and dependent", which formerly modified the word "exemption", are deleted as surplusage.

The second sentence of former Art. 81, § 286(a)(1), which referred to an additional dependent exemption of \$800, is deleted as obsolete in light of the amendment of § 286(a)(2) by Ch. 13, Acts of 1987. That amendment increased to \$1,100 "each of the exemptions under [former] paragraph (1)".

Former Art. 81, § 286(a)(2)(i), which related to a personal exemption amount for taxable years beginning after December 31, 1986 but before January 1, 1989, is deleted as obsolete in light of the January 1, 1989 effective date of this article.

Defined terms: "Fiduciary" § 10-101
 "Individual" § 10-101
 "Internal Revenue Code" § 1-101
 "Maryland taxable income" § 10-101
 "Taxable year" § 10-101

10-212. FIDUCIARIES.

TO DETERMINE MARYLAND TAXABLE INCOME, A FIDUCIARY MAY DEDUCT \$200 AS AN EXEMPTION.

REVISOR'S NOTE: This section is new language derived without substantive change from former Art. 81, § 286(b).

Defined terms: "Fiduciary" § 10-101
 "Maryland taxable income" § 10-101