

10-213. PART-YEAR RETURNS.

(A) IN GENERAL.

IF AN INDIVIDUAL FILES AN INCOME TAX RETURN FOR A PERIOD THAT IS LESS THAN 1 YEAR, THE INDIVIDUAL MAY DEDUCT FROM THE EXEMPTIONS ALLOWABLE UNDER § 10-211 OR § 10-212 OF THIS SUBTITLE ONLY A FRACTION:

(1) THE NUMERATOR OF WHICH IS THE NUMBER OF FULL MONTHS IN THE PERIOD FOR WHICH THE RETURN IS FILED; AND

(2) THE DENOMINATOR OF WHICH IS 12.

(B) WHAT CONSTITUTES A MONTH.

A RETURN THAT COVERS A PERIOD OF MORE THAN 15 DAYS IN A MONTH IS DEEMED TO BE FOR THE FULL MONTH.

REVISOR'S NOTE: Subsection (a) of this section is new language derived without substantive change from former Art. 81, § 286(c) and the second clause of the fourth sentence of § 279(i).

Subsection (b) of this section is new language added to clarify the number of days treated as a full month.

In the introductory language of subsection (a) of this section, the former words "dependent credit" are deleted as included in the word "exemptions".

Defined terms: "Income tax" § 1-101
"Individual" § 10-101

10-214. NONRESIDENT.

IF A NONRESIDENT CLAIMS A CREDIT FOR TAX ON INCOME PAID TO ANOTHER STATE UNDER § 10-703 OF THIS TITLE, THE NONRESIDENT MAY DEDUCT FROM THE EXEMPTIONS ALLOWABLE UNDER § 10-211 OR § 10-212 OF THIS SUBTITLE ONLY A FRACTION:

(1) THE NUMERATOR OF WHICH IS THE MARYLAND ADJUSTED GROSS INCOME OF THE NONRESIDENT; AND

(2) THE DENOMINATOR OF WHICH IS THE FEDERAL ADJUSTED GROSS INCOME OF THE NONRESIDENT.

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

The words "claims a credit" are substituted for the former words "receives any credit" to avoid the implication that the exemption allowed to a nonresident may not be used for State income tax purposes in the taxable year the credit is claimed.