

Defined terms: "Nonresident" § 10-101
"State" § 1-101

10-215. RESERVED.

10-216. RESERVED.

PART IV. DEDUCTIONS AND TAX PREFERENCE ITEMS.

10-217. STANDARD DEDUCTION.

(A) "STANDARD DEDUCTION" DEFINED.

IN THIS SECTION, "STANDARD DEDUCTION" MEANS THE SUM OF THE AMOUNTS ALLOWED UNDER THIS SECTION FOR:

- (1) THE BASIC STANDARD DEDUCTION; AND
- (2) THE ADDITIONAL STANDARD DEDUCTION.

(B) ALLOWED.

(1) (I) EXCEPT AS OTHERWISE PROVIDED IN THIS SUBSECTION, AN INDIVIDUAL MAY ELECT TO USE THE STANDARD DEDUCTION TO COMPUTE MARYLAND TAXABLE INCOME WHETHER OR NOT THE INDIVIDUAL ITEMIZES DEDUCTIONS ON THE INDIVIDUAL'S FEDERAL INCOME TAX RETURN IN DETERMINING FEDERAL TAXABLE INCOME.

(II) IF AN INDIVIDUAL ELECTS TO USE THE STANDARD DEDUCTION, THE INDIVIDUAL MAY NOT TAKE ANY ITEMIZED DEDUCTION IN § 10-218 OF THIS SUBTITLE.

(2) A MARRIED INDIVIDUAL WHO FILES A JOINT FEDERAL INCOME TAX RETURN MAY NOT USE THE STANDARD DEDUCTION ON A SEPARATE INCOME TAX RETURN FOR THE STATE UNLESS THE INDIVIDUAL'S SPOUSE USES THE STANDARD DEDUCTION OR THE INCOME TAX TABLE AS PROVIDED IN § 10-602 OF THIS TITLE.

(3) A FIDUCIARY MAY NOT USE THE STANDARD DEDUCTION.

(C) BASIC AMOUNT.

SUBJECT TO THE LIMITATION IN SUBSECTION (D) OF THIS SECTION, THE BASIC STANDARD DEDUCTION FOR AN INDIVIDUAL IS AN AMOUNT EQUAL TO 15% OF THE INDIVIDUAL'S MARYLAND ADJUSTED GROSS INCOME.

(D) LIMITATIONS ON BASIC AMOUNT.

(1) FOR AN INDIVIDUAL OTHER THAN ONE DESCRIBED IN PARAGRAPHS (2) AND (3) OF THIS SUBSECTION, THE BASIC STANDARD DEDUCTION:

(I) MAY NOT BE LESS THAN \$1,000; AND