

(II) MAY NOT EXCEED \$2,000;

(2) FOR AN INDIVIDUAL DESCRIBED IN § 2 OF THE INTERNAL REVENUE CODE AS A HEAD OF HOUSEHOLD OR AS A SURVIVING SPOUSE, THE BASIC STANDARD DEDUCTION:

(I) MAY NOT BE LESS THAN \$2,000; AND

(II) MAY NOT EXCEED \$4,000.

(3) FOR SPOUSES ON A JOINT RETURN, THE BASIC STANDARD DEDUCTION:

(I) MAY NOT BE LESS THAN \$2,000; AND

(II) MAY NOT EXCEED \$4,000.

(E) ADDITIONAL AMOUNT.

THE ADDITIONAL STANDARD DEDUCTION FOR EACH INDIVIDUAL, INCLUDING EACH SPOUSE ON A JOINT RETURN, IS THE SUM OF:

(1) \$800 FOR EACH INDIVIDUAL WHO, ON THE LAST DAY OF THE TAXABLE YEAR, IS AT LEAST 65 YEARS OLD; AND

(2) \$800 FOR EACH INDIVIDUAL WHO, ON THE LAST DAY OF THE TAXABLE YEAR, IS A BLIND INDIVIDUAL, AS DESCRIBED IN § 10-207(C) OF THIS SUBTITLE.

REVISOR'S NOTE: Subsections (a) through (d)(2) and (e) of this section are new language derived without substantive change from former Art. 81, § 282(c), (d), and the first, second, and fourth sentences of (a).

Subsection (d)(3) of this section is new language added to state expressly that which only was implied in the former law -- i.e., each spouse on a joint return is entitled to the basic standard deduction, if standard deductions are used.

In subsection (b)(1)(i) of this section, the reference to the standard deduction election as being allowed "whether or not the individual itemizes deductions on the individual's federal income tax return in determining federal taxable income" is substituted for the third sentence of former Art. 81, § 282(a), which stated that the "standard deduction ... shall not be in lieu of the deductions permitted under federal law in arriving at adjusted gross income", for clarity.

Also in subsection (b)(1)(i) of this section, the former reference to the "December 31, 1978" effective date is deleted as obsolete.