

Whether or not a federal return is filed, to determine Maryland taxable income, an individual other than a fiduciary may deduct as an exemption:

(1) \$1,100 for each exemption that the individual may deduct in the taxable year to determine federal taxable income under § 151 of the Internal Revenue Code; [and]

(2) an additional \$1,100 for each dependent, as defined in § 152 of the Internal Revenue Code, who is at least 65 years old on the last day of the taxable year;

(3) AN ADDITIONAL \$1,000 IF THE INDIVIDUAL, ON THE LAST DAY OF THE TAXABLE YEAR, IS AT LEAST 65 YEARS OLD; AND

(4) AN ADDITIONAL \$1,000 IF THE INDIVIDUAL IS, ON THE LAST DAY OF THE TAXABLE YEAR, IS A BLIND INDIVIDUAL, AS DESCRIBED IN § 10-207(C) OF THIS SUBTITLE.

10-217.

(a) [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)] (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 on the federal income tax return, 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)] (B) Subject to the limitation in subsection [(d)] (C) of this section, the [basic] standard deduction for an individual is an amount equal to 15% of the individual's Maryland adjusted gross income.