

~~(H) THE DENOMINATOR OF WHICH IS THE FEDERAL ADJUSTED GROSS INCOME OF THE NONRESIDENT; AND~~

~~(2) AN INDIVIDUAL WHO FILES AN INCOME TAX RETURN FOR A PERIOD OF LESS THAN 1 YEAR IS ALLOWED A FRACTION:~~

~~(F) THE NUMERATOR OF WHICH IS THE NUMBER OF MONTHS THAT THE RETURN COVERS; AND~~

~~(H) THE DENOMINATOR OF WHICH IS 12.~~

~~(D) IF THE CREDIT ALLOWED UNDER THIS SECTION IN ANY TAXABLE YEAR EXCEEDS THE STATE INCOME TAX OTHERWISE PAYABLE BY THE INDIVIDUAL FOR THAT TAXABLE YEAR, THE INDIVIDUAL MAY CLAIM A REFUND OF THE EXCESS AMOUNT.~~

~~(E) FOR PURPOSES OF DETERMINING THE APPLICABLE PER CHILD CREDIT AMOUNT FOR A MARRIED INDIVIDUAL WHO FILES A SEPARATE MARYLAND INCOME TAX RETURN, EACH OF THE FEDERAL ADJUSTED GROSS INCOME LIMITS SPECIFIED UNDER THIS SECTION SHALL BE DIVIDED BY 2.~~

~~(F) FOR A TAXABLE YEAR BEGINNING AFTER DECEMBER 31, 1997 BUT BEFORE JANUARY 1, 1999, INSTEAD OF THE PER CHILD CREDIT AMOUNT SPECIFIED UNDER SUBSECTION (B) OF THIS SECTION, THE CREDIT ALLOWED UNDER THIS SECTION IS:~~

~~(1) \$125 PER CHILD IF THE INDIVIDUAL'S FEDERAL ADJUSTED GROSS INCOME FOR THE TAXABLE YEAR DOES NOT EXCEED \$25,000;~~

~~(2) \$100 PER CHILD IF THE INDIVIDUAL'S FEDERAL ADJUSTED GROSS INCOME FOR THE TAXABLE YEAR IS GREATER THAN \$25,000 BUT DOES NOT EXCEED \$30,000;~~

~~(3) \$75 PER CHILD IF THE INDIVIDUAL'S FEDERAL ADJUSTED GROSS INCOME FOR THE TAXABLE YEAR IS GREATER THAN \$30,000 BUT DOES NOT EXCEED \$35,000;~~

~~(4) \$50 PER CHILD IF THE INDIVIDUAL'S FEDERAL ADJUSTED GROSS INCOME FOR THE TAXABLE YEAR IS GREATER THAN \$35,000 BUT DOES NOT EXCEED \$40,000; AND~~

~~(5) \$25 PER CHILD IF THE INDIVIDUAL'S FEDERAL ADJUSTED GROSS INCOME FOR THE TAXABLE YEAR IS GREATER THAN \$40,000 BUT DOES NOT EXCEED \$45,000.~~

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~~(d) A payor shall withhold from a payment subject to withholding of winnings derived from wagering:~~

~~(1) if the payee is a resident, [7.5% of] A RATE EQUAL TO THE SUM OF 2.5% AND THE TOP MARGINAL STATE INCOME TAX RATE FOR INDIVIDUALS UNDER § 10-105(A)(4) OF THIS TITLE, APPLIED TO the payment; and~~