

(IV) 4.75% OF MARYLAND TAXABLE INCOME OF ~~\$22,501~~  
\$3,001 THROUGH \$200,000;

(V) ~~6%~~ 5% OF MARYLAND TAXABLE INCOME OF \$200,001  
 THROUGH ~~\$500,000~~ \$350,000;

(VI) 5.25% OF MARYLAND TAXABLE INCOME OF \$350,001  
THROUGH \$500,000; AND

~~(VI)~~ (VII) 6.5% 5.5% OF MARYLAND TAXABLE INCOME IN  
 EXCESS OF \$500,000.

(c) For a husband and wife filing a joint income tax return, the rates specified in subsection (a) of this section apply to the joint Maryland taxable income of the husband and wife.

(D) FOR A NONRESIDENT:

(1) THE RATES SPECIFIED IN SUBSECTION (A) OF THIS SECTION APPLY TO THE NONRESIDENT'S MARYLAND TAXABLE INCOME, CALCULATED WITHOUT REGARD TO THE SUBTRACTIONS UNDER § 10-210(B), (E), AND (F) OF THIS TITLE; AND

(2) THE STATE INCOME TAX IMPOSED EQUALS THE RESULT OBTAINED UNDER ITEM (1) OF THIS SUBSECTION MULTIPLIED TIMES A FRACTION:

(I) THE NUMERATOR OF WHICH IS THE NONRESIDENT'S MARYLAND TAXABLE INCOME, CALCULATED WITH THE SUBTRACTIONS UNDER § 10-210(B), (E), AND (F) OF THIS TITLE; AND

(II) THE DENOMINATOR OF WHICH IS THE NONRESIDENT'S MARYLAND TAXABLE INCOME, CALCULATED WITHOUT REGARD TO THE SUBTRACTIONS UNDER § 10-210(B), (E), AND (F) OF THIS TITLE.

10-207.

(r) (1) In this subsection, "modified Maryland adjusted gross income" means Maryland adjusted gross income determined separately for each spouse on a joint return without regard to the subtraction allowed under this subsection.

(2) For a two-income married couple filing a joint return, the subtraction under subsection (a) of this section includes the lesser of \$1,200 or the