

(v) \$2,400 for a taxable year beginning after December 31, 2001];

(3) an additional ~~[\$1,000]~~ ~~\$2,000~~ if the individual, on the last day of the taxable year, is at least 65 years old; and

(4) an additional ~~[\$1,000]~~ ~~\$2,000~~ if the individual, on the last day of the taxable year, is a blind individual, as described in § 10-208(c) of this subtitle.

**(B) (1) IF AN INDIVIDUAL OTHER THAN ONE DESCRIBED IN SUBSECTION (C) OF THIS SECTION HAS FEDERAL ADJUSTED GROSS INCOME FOR THE TAXABLE YEAR GREATER THAN \$100,000, THE AMOUNT ALLOWED FOR EACH EXEMPTION UNDER SUBSECTION (A)(1) OR (2) OF THIS SECTION IS LIMITED TO:**

**(I) \$2,400 IF FEDERAL ADJUSTED GROSS INCOME FOR THE TAXABLE YEAR DOES NOT EXCEED \$125,000;**

**(II) \$1,800 IF FEDERAL ADJUSTED GROSS INCOME FOR THE TAXABLE YEAR IS GREATER THAN \$125,000 BUT NOT GREATER THAN \$150,000;**

**(III) \$1,200 IF FEDERAL ADJUSTED GROSS INCOME FOR THE TAXABLE YEAR IS GREATER THAN \$150,000 BUT NOT GREATER THAN \$200,000;**  
**AND**

**(IV) \$600 IF FEDERAL ADJUSTED GROSS INCOME FOR THE TAXABLE YEAR IS GREATER THAN \$200,000.**

**(2) IF A MARRIED COUPLE FILING A JOINT RETURN OR AN INDIVIDUAL DESCRIBED IN § 2 OF THE INTERNAL REVENUE CODE AS A HEAD OF HOUSEHOLD OR AS A SURVIVING SPOUSE HAS FEDERAL ADJUSTED GROSS INCOME FOR THE TAXABLE YEAR GREATER THAN \$150,000, THE AMOUNT ALLOWED FOR EACH EXEMPTION UNDER SUBSECTION (A)(1) OR (2) OF THIS SECTION IS LIMITED TO:**

**(I) \$2,400 IF FEDERAL ADJUSTED GROSS INCOME FOR THE TAXABLE YEAR DOES NOT EXCEED \$175,000;**

**(II) \$1,800 IF FEDERAL ADJUSTED GROSS INCOME FOR THE TAXABLE YEAR IS GREATER THAN \$175,000 BUT NOT GREATER THAN \$200,000;**

**(III) \$1,200 IF FEDERAL ADJUSTED GROSS INCOME FOR THE TAXABLE YEAR IS GREATER THAN \$200,000 BUT NOT GREATER THAN \$250,000;**  
**AND**