

(3) (I) THE STANDARD DEDUCTION UNDER § 10-217 OF THIS SUBTITLE; OR

(II) ITEMIZED DEDUCTIONS UNDER § 10-218 OF THIS SUBTITLE.

(B) UNLESS THE COMPTROLLER REQUIRES OR ALLOWS ANOTHER METHOD TO COMPUTE THE ITEMS LISTED IN SUBSECTION (A) OF THIS SECTION, A NONRESIDENT SHALL PRORATE THE ITEMS USING A FRACTION:

(1) THE NUMERATOR OF WHICH IS THE MARYLAND ADJUSTED GROSS INCOME OF THE NONRESIDENT; AND

(2) THE DENOMINATOR OF WHICH IS THE FEDERAL ADJUSTED GROSS INCOME OF THE NONRESIDENT.

[10-220.

An individual who was a resident of the State for a part of the taxable year may claim only the part of the itemized deductions, as reduced under § 10-218 of this subtitle, that are attributable to the period that the individual resides in the State.]

10-220.

(A) AN INDIVIDUAL WHO IS A RESIDENT OF THE STATE FOR ONLY A PART OF THE TAXABLE YEAR MAY CLAIM AND SHALL INCLUDE ONLY THE PART ATTRIBUTABLE TO MARYLAND, AS DETERMINED UNDER THIS SECTION, OF:

(1) THE ADDITIONS TO FEDERAL ADJUSTED GROSS INCOME UNDER § 10-204 OF THIS SUBTITLE;

(2) THE SUBTRACTIONS FROM FEDERAL ADJUSTED GROSS INCOME UNDER §§ 10-207 THROUGH 10-209 OF THIS SUBTITLE;

(3) THE DEDUCTION FOR EXEMPTIONS UNDER § 10-211 OR § 10-212 OF THIS SUBTITLE; AND

(4) (I) THE STANDARD DEDUCTION UNDER § 10-217 OF THIS SUBTITLE; OR

(II) ITEMIZED DEDUCTIONS UNDER § 10-218 OF THIS SUBTITLE.

(B) UNLESS THE COMPTROLLER REQUIRES OR ALLOWS ANOTHER METHOD TO COMPUTE THE ITEMS LISTED IN SUBSECTION (A) OF THIS SECTION, AN INDIVIDUAL WHO IS A RESIDENT FOR ONLY A PART OF THE TAXABLE YEAR SHALL PRORATE THE ITEMS USING A FRACTION:

(1) THE NUMERATOR OF WHICH IS THE NUMBER OF MONTHS IN WHICH THE INDIVIDUAL WAS A RESIDENT; AND