

[10-213.

(a) If an individual files an income tax return for a period that is less than 1 year, the individual may deduct from the exemptions allowable under § 10-211 or § 10-212 of this subtitle only a fraction:

(1) the numerator of which is the number of full months in the period for which the return is filed; and

(2) the denominator of which is 12.

(b) A return that covers a period of more than 15 days in a month is deemed to be for the full month.]

[10-214.

If a nonresident claims a credit for tax on income paid to another state under § 10-703 of this title, the nonresident may deduct from the exemptions allowable under § 10-211 or § 10-212 of this subtitle only 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.]

[10-219.

A nonresident may claim itemized deductions under § 10-218 of this subtitle in the amount computed by:

(1) multiplying federal itemized deductions, as reduced under § 10-218 of this subtitle, by a fraction:

(i) the numerator of which is Maryland adjusted gross income; and

(ii) the denominator of which is federal adjusted gross income; or

(2) using another method that the Comptroller requires to compute the deductions paid from Maryland adjusted gross income.]

10-219.

(A) A NONRESIDENT MAY CLAIM AND SHALL INCLUDE ONLY THE PART ATTRIBUTABLE TO MARYLAND, AS DETERMINED UNDER THIS SECTION, OF:

(1) THE SUBTRACTIONS FROM FEDERAL ADJUSTED GROSS INCOME UNDER § 10-208 OF THIS SUBTITLE;

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