

(i) **[\$1,182]** ~~\$1,163~~ \$1,154 for a taxable year beginning after December 31, 1997 but before January 1, 1999;

(ii) **[\$1,163]** \$1,144 for a taxable year beginning after December 31, 1998 but before January 1, 2000;

(iii) \$1,144 for a taxable year beginning after December 31, 1999 but before January 1, 2001;

(iv) \$1,125 for a taxable year beginning after December 31, 2000 but before January 1, 2002; and

(v) \$1,105 for a taxable year beginning after December 31, 2001.

10-211.

Whether or not a federal return is filed, to determine Maryland taxable income, an individual other than a fiduciary may deduct as an exemption:

(1) for each exemption that the individual may deduct in the taxable year to determine federal taxable income under § 151 of the Internal Revenue Code:

(i) **[\$1,400]** ~~\$1,600~~ \$1,750 for a taxable year beginning after December 31, 1997 but before January 1, 1999;

(ii) **[\$1,600]** \$1,850 for a taxable year beginning after December 31, 1998 but before January 1, 2000;

(iii) \$1,850 for a taxable year beginning after December 31, 1999 but before January 1, 2001;

(iv) \$2,100 for a taxable year beginning after December 31, 2000 but before January 1, 2002; and

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

(2) for each dependent, as defined in § 152 of the Internal Revenue Code, who is at least 65 years old on the last day of the taxable year, an additional:

(i) **[\$1,400]** ~~\$1,600~~ \$1,750 for a taxable year beginning after December 31, 1997 but before January 1, 1999;

(ii) **[\$1,600]** \$1,850 for a taxable year beginning after December 31, 1998 but before January 1, 2000;

(iii) \$1,850 for a taxable year beginning after December 31, 1999 but before January 1, 2001;

(iv) \$2,100 for a taxable year beginning after December 31, 2000 but before January 1, 2002; and

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

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