

Standard Deduction

- The standard deduction is 15% of MD AGI (line 16) with the Maximum amount at income of \$32, 333.

File Status	Minimum	Maximum
Single, MFS, or Dependent Taxpayer	\$1,600	\$2,400
MFJ, HoH, QSS	\$3,200	\$4,850

Itemized Deductions

- The Itemized Deduction is the amount from your Federal return minus the state and local taxes that were used as deductions on your federal return.
- You cannot itemize for Maryland if you did not itemize for Federal.

Two considerations for combined Federal and Maryland deductions that you can weigh or try:

1. If you use Sales Tax on yor federal return instead of state income tax, you won't have to subtract anything to arrive at your Maryland Itemized Deductions. (Use of Sales Tax must be "forced" on the Federal Return if it is less than state and local income tax.)
2. If you force the Federal return to use Itemized Deductions, even though it will reduce your Federal Deductions, the increase in your Maryland Deductions may outweigh the Federal loss.