

EXEMPTION ADJUSTMENT WORKSHEET (13C)

- Line 1: ENTER the exemption amount to be reported on line 19 of Form 502 using Exemption Amount Chart (10A).
(If you are a part-year resident, enter the amount to be reported on line 19 before it is prorated.) \$ _____
- Line 2: ENTER your federal adjusted gross income as reported on line 1 of your Form 502 \$ _____
- Line 3: ENTER your income from U.S. obligations (line ab, Form 502SU) \$ _____
- Line 4: SUBTRACT amount on line 3 from amount reported on line 2. \$ _____
- Line 5: RECALCULATE your exemption amount from Exemption Amount Chart (10A), using the income from line 4.
Remember to add your \$1,000 exemptions for age and blindness if applicable. \$ _____
- Line 6: SUBTRACT the exemption amount calculated on line 1 from the exemption amount calculated on line 5.
If the amount is less than zero (0), enter zero (0). If the amount is zero, you have already received the
maximum exemption that you are entitled to claim on Form 502. \$ _____

TWO-INCOME MARRIED COUPLE SUBTRACTION WORKSHEET (13D)

	(a) You	(b) Spouse
1. ENTER the portion of federal adjusted gross income from line 1 of Form 502 attributable to each spouse.		
2. ENTER the portion of additions to income from line 6 of Form 502 attributable to each spouse.		
3. ADD lines 1 and 2.		
4. ENTER the portion of subtractions from income from lines 8-13 of Form 502 attributable to each spouse.		
5. SUBTRACT line 4 from line 3.		
6. COMPARE the amounts on lines 5 (a) and (b) and enter the smaller amount here but not less than zero.		
7. ENTER \$1,200 or the amount on line 6, whichever is less. ENTER this amount on line 14 of Form 502.		

RETIRED FOREST/ PARK/ WILDLIFE RANGER PENSION EXCLUSION COMPUTATION WORKSHEET (13E)

Review carefully the age and prior employment requirements in the instructions before completing this worksheet.

Do not use this worksheet if you are 65 or older, totally disabled or have a spouse who is totally disabled. Use Worksheet (13A).

	You	Spouse
1. Qualifying pension and retirement annuity included in your federal adjusted gross income (Do not include Social Security or Railroad Retirement).		
2. Maximum allowable Social Security benefit.	\$ 36,200	\$ 36,200
3. Total benefits you received from Social Security and/or Railroad Retirement.		
4. Subtract line 3 from line 2.		
5. Net taxable pension and retirement annuity included in your federal adjusted gross income attributable to employment as a Forest/Park/Wildlife Ranger of the United States, State of Maryland or a political subdivision of Maryland		
6. Maximum allowable statutory exclusion.	\$ 15,000	\$ 15,000
7. Tentative excludable amount (smaller of line 5 or line 6)		
8. Total exclusion (lesser of line 4 or line 7). If you and your spouse both qualify for the pension exclusion, combine your allowable exclusions and enter the total amount on Line 10b, Form 502.		

SPECIFIC INSTRUCTIONS

NOTE: When both you and your spouse qualify for the retired Forest/Park/Wildlife Ranger pension exclusion, a separate column must be completed for each spouse.

Line 1. Enter your qualifying pension and retirement annuity included in your federal adjusted gross income. **Do not include Social Security or Railroad Retirement. Do not include any amount subtracted for military retirement income. See code letter u in Instruction 13.**

Line 2. The maximum Social Security benefit is \$36,200.

Line 3. Total benefits you received from Social Security and/or Railroad Retirement (Tier I, Tier II and/or supplemental).

Line 4. Subtract line 3 from line 2. If less than 0, enter 0.

Line 5. Enter your net taxable pension and retirement annuity included in your federal adjusted gross income which is attributable to your employment as a Forest/Park/Wildlife Ranger of the United States, the State of Maryland or a political subdivision of Maryland. Do not include any amount subtracted for military retirement income (see code letter u in Instruction 13) or public safety retirement income (see code letter v in Instruction 13).

Line 6. The maximum statutory exclusion is \$15,000.

Line 7. Enter smaller amount of line 5 or line 6.

Line 8. Enter smaller amount of line 4 or line 7. This is your excludable amount. If you and your spouse both qualify for the pension exclusion, combine your allowable exclusions and enter the total amount on Line 10b, Form 502.