



**NONRESIDENT ITEMIZED DEDUCTION WORKSHEET (16A)**

**PART I - To be completed by all taxpayers who itemize deductions and who had federal Adjusted Gross Income of \$178,150 or more (\$89,075 if Married Filing Separately).**

- 1. Enter the total of the amounts from your federal Itemized Deductions (Schedule A), lines 4, 9, 15, 19, 20, 27, and 28 . . . . . 1. \_\_\_\_\_
- 2. Enter the total of the amounts from Schedule A, lines 4, 14, and 20 plus any gambling and casualty or theft losses included on line 28 . . . . . 2. \_\_\_\_\_
- 3. Is the amount on line 2 less than the amount on line 1?  
 No.  Your deduction is not limited. Skip to line 10 of this schedule. Enter the amount from line 1 above on on line 10 of Part 1.  
 Yes. Subtract line 2 from line 1 and enter amount on line 3. . . . . 3. \_\_\_\_\_
- 4. Multiply line 3 by 80% (.80) . . . . . 4. \_\_\_\_\_
- 5. Enter the amount of your Adjusted Gross Income from Column 1 of line 17, Form 505 or 515 . . . . . 5. \_\_\_\_\_
- 6. Enter \$178,150 (\$89,075 if married filing separately) . . . . . 6. \_\_\_\_\_
- 7. Is the amount on line 6 less than the amount on line 5?  
 No.  Your deduction is not limited. Skip to line 10 and enter the amount from line 1 on line 10 of Part I.  
 Yes. Subtract line 6 from line 5 . . . . . 7. \_\_\_\_\_
- 8. Multiply line 7 by 3% (.03) . . . . . 8. \_\_\_\_\_
- 9. Enter the smaller of line 4 or line 8 . . . . . 9. \_\_\_\_\_
- 10. Tentative itemized deductions. Subtract line 9 from line 1. If less than zero, enter 0. . . . . 10. \_\_\_\_\_

**PART II - Calculation of Maryland Itemized Deduction Decoupling Modification.**

- 11. Enter your total federal itemized deductions from line 29 of federal Schedule A. . 11. \_\_\_\_\_
  - 12. Enter the amount of tentative itemized deductions from Part I, line 10. . . . . 12. \_\_\_\_\_
  - 13. Decoupled amount of itemized deductions (Subtract line 12 from line 11. If less than zero, enter 0.) . . . . . 13. \_\_\_\_\_
  - 14. Enter the amount of your Maryland income from Column 2, line 17 of Form 505 or 515. . . . . 14. \_\_\_\_\_
  - 15. Enter the amount from line 5 of Part I. . . . . 15. \_\_\_\_\_
  - 16. Divide line 14 by line 15 . . . . . 16. \_\_\_\_\_
  - 17. Itemized Deductions Modification attributable to Maryland (Multiply line 13 by line 16.) . . . . . 17. \_\_\_\_\_
- Enter this amount here and include on line 19 of Form 505 or 515 as addition modification, use letter code p.
- See Instruction 12 this booklet or Instruction 11 of Form 515 Instructions.

**PART III - Calculation of State and Local Income Tax Limitation.**

**Use calculation in Part III only if your federal itemized deductions were limited on your federal return.**

- 18. Enter the amount from Part II, line 11. . . . . 18. \_\_\_\_\_
- 19. Enter the amount from Part I, line 2 . . . . . 19. \_\_\_\_\_
- 20. Federal itemized deductions that were limited (SUBTRACT line 19 from line 18) . . 20. \_\_\_\_\_
- 21. Federal itemized deductions subject to limitation (ENTER the total of lines 9, 10, 11, 12, 13, 19, 27 and 28 less any gambling and casualty or theft losses included in line 28 of federal Schedule A.) . . . . . 21. \_\_\_\_\_
- 22. DIVIDE line 20 by line 21 . . . . . 22. \_\_\_\_\_
- 23. ENTER the amount of state and local income taxes from line 5 of federal Schedule A. . . . . 23. \_\_\_\_\_
- 24. MULTIPLY line 22 by line 23. Enter here and on line 26c of Form 505 . . . . . 24. \_\_\_\_\_