

**ITEMIZED DEDUCTION WORKSHEET (14A)**

**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. STOP** Your deduction is not limited. Skip to line 10 of this schedule and enter the amount from line 1 above on line 10 of Part I.  
 **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 Form 502, line 1 . . . . . 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. STOP** 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 above. . . . . 12. \$ \_\_\_\_\_
- 13. Decoupled amount of itemized deductions (Subtract line 12 from line 11. If less than zero, enter 0.) Enter this amount here and include on Form 502, line 5 as addition modification, use letter code p. See Instruction 12 . . . . . 13. \$ \_\_\_\_\_

**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.**

- 14. Enter the amount from Part II, line 11. . . . . 14. \$ \_\_\_\_\_
- 15. Enter the amount from Part I, line 2. . . . . 15. \$ \_\_\_\_\_
- 16. Federal itemized deductions that were limited (SUBTRACT line 15 from line 14.) . . . . . 16. \$ \_\_\_\_\_
- 17. 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.) . . . . . 17. \$ \_\_\_\_\_
- 18. DIVIDE line 16 by line 17 . . . . . 18. \_\_\_\_\_ %
- 19. ENTER the amount of state and local income taxes from line 5 of federal Schedule A. . . . 19. \$ \_\_\_\_\_
- 20. MULTIPLY line 18 by line 19. Enter here and on Form 502, line 17b . . . . . 20. \$ \_\_\_\_\_  
 Part Year Residents see Instruction 26.