

RETIRED CORRECTIONAL OFFICER, LAW ENFORCEMENT OFFICER OR FIRE, RESCUE, OR EMERGENCY SERVICES PERSONNEL 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.	\$ 31,100	\$31,100
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 correctional officer, law enforcement officer or fire, rescue, or emergency services personnel of the United States, State of Maryland or a political subdivision of the State 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 correctional officer, law enforcement officer or fire, rescue, or emergency services personnel 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 \$31,100.

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 correctional officer, law enforcement officer or fire, rescue, or emergency services personnel of the United States, State of Maryland or a political subdivision of the State of Maryland. Do not include any amount subtracted for military retirement income. See code letter u 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.