

# TWO-INCOME MARRIED COUPLE SUBTRACTION WORKSHEET

	(a) you	(b) your 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. ....		