

under the applicable State law at the time the interest or dividends accumulated in the plan;

(6) [to] TO the extent included, the amount of any refunds of income taxes paid to the State of Maryland, any other state, the District of Columbia, and any political subdivision of the State of Maryland and of any other state;

(7) [to] TO the extent included, distributions to beneficiaries of accumulated income on which income tax has been paid by a fiduciary to this State;

(8) [expenses] EXPENSES for household and dependent care services determined and calculated as employment-related expenses under Section 44A of the Internal Revenue Code, as amended from time to time, and subject to the dollar limit imposed by that section;

(9) [to] TO the extent included, any profit realized from the sale or exchange of bonds issued by this State and its political subdivisions;

(10) [for] FOR all taxable years ending after December 31, 1972, the lesser of:

(i) [amounts] AMOUNTS received by an individual who is totally disabled, as an annuity, pension or endowment under a private, municipal, State or federal retirement system, and included in such individual's federal adjusted gross income, or

(ii) [an] AN amount equal to the maximum annual benefit received in Maryland by persons who retired at the age of 65 or older under the Social Security Act for the prior calendar year reduced by the amount of disability benefits received under the Social Security Act, the Railroad Retirement Act, or both, as the case may be. The Comptroller shall determine the amount of the maximum benefit annually. For the purposes of this paragraph, the Comptroller may allow the subtraction to the nearest \$100; [and]

(11) [an] AN amount equal to the total of political and newsletter fund contributions made by a nonfiduciary individual taxpayer in the taxable year, as determined, calculated, and limited by the provisions of § 41 of the federal Internal Revenue Code; [and]

(12) [for] FOR the taxable years beginning January 1, 1980 and January 1, 1981, only, amounts representing unreimbursed automobile travel expenses incurred by an individual while serving as a volunteer to a nonprofit volunteer fire company, or to any organization, the principal purpose of functions of which are the providing of medical, health, or nutritional care, and all of which constitute qualified organizations under Section 170 of the Internal Revenue Code, based upon the standard