

[(g)] (H) Except as provided in § 10-701.1 of this title, nothing in this section limits or affects in any way the liability of an individual nonresident [shareholder, partner, or] member OR A NONRESIDENT ENTITY MEMBER for the tax imposed on the individual NONRESIDENT OR NONRESIDENT ENTITY under § 10-102 of this subtitle.

(I) THE TAX IMPOSED UNDER SUBSECTION (B) OF THIS SECTION DOES NOT APPLY TO A PUBLICLY-TRADED PASS-THROUGH ENTITY THAT HAS AGREED TO FILE WITH THE COMPTROLLER AN ANNUAL INFORMATION RETURN REPORTING THE NAME, ADDRESS, TAXPAYER IDENTIFICATION NUMBER, AND OTHER INFORMATION REQUESTED BY THE COMPTROLLER OF EACH NONRESIDENT OR NONRESIDENT ENTITY MEMBER WHOSE DISTRIBUTIVE SHARE OR PRO-RATA SHARE OF THE PASS-THROUGH ENTITY'S NONRESIDENT TAXABLE INCOME FOR THE TAXABLE YEAR EXCEEDS \$500.

10-204.

(a) To the extent excluded from federal adjusted gross income, the amounts under this section are added to the federal adjusted gross income of a resident to determine Maryland adjusted gross income.

(I) THE ADDITION UNDER SUBSECTION (A) OF THIS SECTION INCLUDES THE AMOUNT DEDUCTED UNDER § 199 OF THE INTERNAL REVENUE CODE FOR THE QUALIFIED PRODUCTION ACTIVITIES INCOME OF THE TAXPAYER FOR THE TAXABLE YEAR.

10-210.1.

(b) In addition to the modifications under §§ 10-204 through 10-210 of this subtitle, to determine Maryland adjusted gross income of an individual:

(3) an amount is added to or subtracted from federal adjusted gross income to reflect the determination of the maximum aggregate costs that the taxpayer may treat as an expense under § 179 of the Internal Revenue Code for any taxable year without regard to the changes made to that section by the Federal Jobs and Growth Tax Relief Reconciliation Act of 2003 (P.L. 108-27) OR BY THE AMERICAN JOBS CREATION ACT OF 2004 (P.L. 108-357); and

10-305.

(a) To the extent excluded from federal taxable income, the amounts under this section are added to the federal taxable income of a corporation to determine Maryland modified income.

(d) The addition under subsection (a) of this section includes the additions required for an individual under:

(1) § 10-204(b) of this title (Dividends and interest from another state or local obligation);

(2) § 10-204(c)(2) of this title (Federal tax exempt income); [and]

(3) § 10-204(e) of this title (Oil percentage depletion allowance); AND