

including deposits and other sources of funds of the international banking facility.

[(vi)] (6) To the extent not deductible in determining federal taxable income, the adjusted eligible net earnings of an international banking facility shall be allowed as a deduction from net earnings. If the adjusted eligible net earnings of an international banking facility is a loss, the amount of the loss shall be added to net earnings.

[(vii)] (7) The adjusted eligible net earnings is determined by subtracting from eligible net earnings the ineligible funding amount.

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(c) There shall be subtracted from federal adjusted gross income:

(11) (i) Except as otherwise provided in this paragraph, amounts representing unreimbursed automobile travel expenses incurred by an individual while serving as a volunteer:

1. To a nonprofit volunteer fire company, or any organization, the principal purpose or 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; or

2. To provide assistance, other than assistance which consists of providing transportation, to handicapped individuals, as defined in Section 190 of the Internal Revenue Code, who are enrolled as students in the State community colleges.

(ii) The amount of the subtraction shall be based upon the standard mileage rate provided in § 162 of the Internal Revenue Code and reduced by the amount of unreimbursed automobile travel expenses claimed on the individual's federal tax return as an itemized deduction, as to the same organizations, under § 170 of the Internal Revenue Code; [and]

(12) For the taxable years 1982, 1983, and 1984 only, an amount in each year respectively not to exceed 1/3 of the total amount of subsistence allowance received by any member of the Maryland State Police force for the taxable years 1974 through 1977 and included in Maryland taxable income; provided that, for purposes of computing the total subsistence allowance, no amount received in excess of \$1,600 for any 1 year shall be taken into account; [and]

(13) Expenses incurred for reforestation or timber stand improvement activity as determined under the provisions of §§ 280C and 280D of this subtitle[.]; AND