

included in such individual's federal adjusted gross income, or

(ii) 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;

(10) 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;

(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;

(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;

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