

10-107. APPLICATION OF FEDERAL INCOME TAX LAW.

TO THE EXTENT PRACTICABLE, THE COMPTROLLER SHALL APPLY THE ADMINISTRATIVE AND JUDICIAL INTERPRETATIONS OF THE FEDERAL INCOME TAX LAW TO THE ADMINISTRATION OF THE INCOME TAX LAWS OF THIS STATE.

REVISOR'S NOTE: This section is new language derived without substantive change from the fourth sentence of former Art. 81, § 304(a).

The phrase "to the administration of the income tax laws of the State" is added for clarity.

As to administration of tax laws by the Comptroller, see Title 2 of this article.

Defined terms: "Comptroller" § 1-101  
"Income tax" § 1-101

SUBTITLE 2. MARYLAND TAXABLE INCOME CALCULATIONS FOR INDIVIDUAL.

PART I. MARYLAND TAXABLE INCOME FOR INDIVIDUAL.

10-201. IN GENERAL.

AN INDIVIDUAL SHALL CALCULATE MARYLAND TAXABLE INCOME BY SUBTRACTING FROM THE INDIVIDUAL'S MARYLAND ADJUSTED GROSS INCOME CALCULATED UNDER PART II OF THIS SUBTITLE AN AMOUNT THAT EQUALS:

- (1) THE EXEMPTIONS ALLOWED UNDER PART III OF THIS SUBTITLE; AND
- (2) THE DEDUCTIONS ALLOWED UNDER PART IV OF THIS SUBTITLE.

REVISOR'S NOTE: This section is new language added to state expressly the Maryland taxable income calculations for an individual.

Defined terms: "Individual" § 10-101  
"Maryland taxable income" § 10-101

10-202. RESERVED.

10-203. RESERVED.

PART II. MARYLAND ADJUSTED GROSS INCOME.

10-204. IN GENERAL.

EXCEPT AS PROVIDED IN SUBTITLE 4 OF THIS TITLE, THE MARYLAND ADJUSTED GROSS INCOME OF AN INDIVIDUAL IS THE INDIVIDUAL'S FEDERAL ADJUSTED GROSS INCOME FOR THE TAXABLE YEAR AS: