

- (1) DETERMINED UNDER THE INTERNAL REVENUE CODE; AND
- (2) ADJUSTED UNDER THIS PART II OF THIS SUBTITLE.

REVISOR'S NOTE: Item (1) of this section is new language derived without substantive change from former Art. 81, §§ 280(a) and 282(b).

Item (2) of this section is substituted for the former phrases "with the modifications, additions and subtractions provided in §§ 288(e) and 280(b) and (c) of this subtitle" and "with the modifications ... provided in this subtitle", for clarity.

The introductory clause of this section, "[e]xcept as provided in Subtitle 4 of this title", is added for clarity.

In the introductory language of this section, the defined term "individual" is substituted for the former word "taxpayer's", to clarify that this section does not apply to corporate taxpayers.

Also in the introductory language of this section, the former language that implied a limited application of Maryland adjusted gross income to the computation of "the optional standard deduction" is deleted as misleading and unnecessary in light of the broad scope of this section.

In item (1) of this section, the defined term "Internal Revenue Code" is substituted for the former phrase "as defined in the laws of the United States, as amended from time to time and in effect for the corresponding taxable year", for brevity and to clarify which federal law is applicable.

Former Art. 81, § 313A(d), which related to the treatment of income from distributions made by a real estate investment trust, is deleted as unnecessary since that income is included in federal adjusted gross income calculations.

Defined terms: "Individual" § 10-101
 "Internal Revenue Code" § 1-101
 "Taxable year" § 10-101

10-205. ADDITIONS TO FEDERAL ADJUSTED GROSS INCOME -- ADDBACKS OF FEDERAL ADJUSTMENTS.

(A) IN GENERAL.

TO THE EXTENT EXCLUDED FROM FEDERAL ADJUSTED GROSS INCOME, THE AMOUNTS UNDER THIS SECTION ARE ADDED TO THE FEDERAL ADJUSTED