

Also in subsection (w) of this section, the former word "salaries" is deleted as included in the defined term "wages".

Also in subsection (w) of this section, the former reference to the deduction as an "employer business" deduction is deleted as surplusage.

Former Art. 81, § 280(c)(10), which allowed a subtraction modification for political and newsletter fund contributions determined under § 41 of the Internal Revenue Code, is deleted as obsolete in light of the repeal of § 41 by the Tax Reform Act of 1986.

Former Art. 81, § 280(c)(12), which allowed a subtraction modification only in the 1982, 1983, and 1984 taxable years for subsistence allowances received by a member of the Maryland State Police force in the 1974 through 1977 taxable years, is deleted as obsolete.

Former Art. 81, § 313(b), which related to the income for which a fiduciary is liable and to the computation of tax and deduction of a fiduciary, is deleted as unnecessary in light of the calculations that are required under Subchapter J of the Internal Revenue Code and now apply to Maryland.

As to subsection (r) of this section and the transfer of former Art. 81, §§ 280C and 280D(a), as it related to certification, (c)(1)(i) and (2), and (d) to the Natural Resources Article, see the General Revisor's Note to Subtitle 3 of this title.

Defined terms: "Corporation" § 10-101
 "County" § 1-101 "Fiduciary" § 10-101
 "Individual" § 10-101 "Income tax" § 1-101
 "Internal Revenue Code" § 1-101
 "Nonresident" § 10-101 "Property" § 1-101
 "State" § 1-101 "Wages" § 10-101

10-208. SAME -- ELDERLY OR DISABLED INDIVIDUALS.

(A) ALLOWED.

TO DETERMINE MARYLAND ADJUSTED GROSS INCOME, IF, ON THE LAST DAY OF THE TAXABLE YEAR, AN INDIVIDUAL IS 65 YEARS OLD OR OLDER OR TOTALLY DISABLED, AN AMOUNT IS SUBTRACTED FROM FEDERAL ADJUSTED GROSS INCOME EQUAL TO THE LESSER OF:

(1) THE CUMULATIVE OR TOTAL ANNUITY, PENSION, OR ENDOWMENT INCOME FROM AN EMPLOYEE RETIREMENT SYSTEM INCLUDED IN FEDERAL ADJUSTED GROSS INCOME; OR