

(2) USING ANOTHER METHOD THAT THE COMPTROLLER REQUIRES TO COMPUTE THE DEDUCTIONS PAID FROM MARYLAND ADJUSTED GROSS INCOME.

REVISOR'S NOTE: This section is new language derived without substantive change from former Art. 81, § 281(c).

In item (1) of this section, the reference to itemized deductions "as reduced under § 10-218 of this subtitle" is added to clarify that a part-year resident must modify federal itemized deductions for State income tax purposes before prorating those deductions.

Defined terms: "Comptroller" § 1-101
"Nonresident" § 10-101

10-220. SAME -- LIMITATION FOR PART-YEAR RESIDENT.

AN INDIVIDUAL WHO WAS A RESIDENT OF THE STATE FOR A PART OF THE TAXABLE YEAR MAY CLAIM ONLY THE PART OF THE ITEMIZED DEDUCTIONS, AS REDUCED UNDER § 10-218 OF THIS SUBTITLE, THAT ARE ATTRIBUTABLE TO THE PERIOD THAT THE INDIVIDUAL RESIDES IN THE STATE.

REVISOR'S NOTE: This section is new language derived without substantive change from former Art. 81, § 281(b).

The reference to itemized deductions "as reduced under § 10-218 of this subtitle" is added to clarify that a part-year resident must modify federal itemized deductions for State income tax purposes before prorating those deductions.

The reference to the part of the itemized deductions "that are attributable to" the period of residency is substituted for the former reference to "only such portion of his deductions as are expended" during that period, for clarity.

The former clause "who itemizes his deductions" is deleted as surplusage.

Defined terms: "Individual" § 10-101
"Resident" § 10-101 "Taxable year" § 10-101

10-221. CONTINUATION OF DEDUCTION AFTER AMENDMENT OF INTERNAL REVENUE CODE.

UNLESS EXPRESSLY PROVIDED OTHERWISE BY LAW, AN AMENDMENT OF THE INTERNAL REVENUE CODE THAT, DURING THE TAXABLE YEAR IN WHICH THE AMENDMENT IS ENACTED, ELIMINATES OR REDUCES A DEDUCTION OR SUBSTITUTES A CREDIT FOR A DEDUCTION DOES NOT AFFECT THE DEDUCTION FOR PURPOSES OF THIS TITLE DURING THAT YEAR.