

Occurred: As a result of amendment of § 9-327 of the Tax - General Article in Ch. 564, Acts of 1988.

10-207.

(i) (3) To qualify for the subtraction under paragraph (2) of this subsection, an individual shall file with the individual's income tax return:

(i) a written statement from the gleaning cooperative that receives the farm products that certifies:

1. the quantity of the donated [crop] FARM PRODUCTS received; and

DRAFTER'S NOTE:

Error: Nonconforming word usage in § 10-207(i)(3)(i)1 of the Tax - General Article. The defined term "farm products" is used consistently throughout the balance of the section.

Occurred: Ch. 664, Acts of 1988.

(g) The subtraction under subsection (a) of this section includes:

(1) INCOME DERIVED FROM INTANGIBLE PERSONAL PROPERTY THAT IS HELD, IN THE STATE, IN TRUST FOR THE BENEFIT OF A NONRESIDENT OR A CORPORATION NOT DOING BUSINESS IN THE STATE; AND

(2) income of a nonresident:

[(1)] (I) other than:

[(i)] 1. income derived from real property or tangible personal property located in the State, whether the income is received directly or from a fiduciary;

[(ii)] 2. income derived from a business, occupation, profession, or trade that is wholly carried on in the State;

[(iii)] 3. the part, allocable to the State under § 10-401 of this title, of income derived from a business, occupation, profession, or trade that is carried on both within and without the State; and

[(iv)] 4. income from Maryland State lottery prizes and other gambling winnings derived in the State; and

[(2)] (II) reduced by any loss or adjustment to income that: