

(A) -- TO THE EXTENT INCLUDED IN FEDERAL ADJUSTED GROSS INCOME, THE AMOUNTS UNDER THIS SECTION ARE SUBTRACTED FROM FEDERAL ADJUSTED GROSS INCOME OF A NONRESIDENT INDIVIDUAL TO DETERMINE MARYLAND ADJUSTED GROSS INCOME.

(B) -- THE SUBTRACTION UNDER SUBSECTION (A) OF THIS SECTION INCLUDES ALL INCOME OTHER THAN:

(1) -- INCOME DERIVED FROM REAL OR TANGIBLE PERSONAL PROPERTY LOCATED IN THE STATE, WHETHER THE INCOME IS DERIVED DIRECTLY OR FROM A FIDUCIARY;

(2) -- INCOME DERIVED FROM:

(I) -- A BUSINESS IN WHICH THE INDIVIDUAL IS A PARTNER, SHAREHOLDER OF AN S-CORPORATION, OR PROPRIETOR, AND

(II) -- AN OCCUPATION, PROFESSION, OR TRADE THAT IS WHOLLY CARRIED ON IN THE STATE;

(3) -- THE PART OF INCOME ALLOCABLE TO THE STATE UNDER § 10-401 OF THIS TITLE, AND

(4) -- INCOME FROM MARYLAND STATE LOTTERY PRIZES AND OTHER GAMBLING WINNINGS DERIVED IN THE STATE.

(C) -- TO THE EXTENT ATTRIBUTABLE TO MARYLAND SOURCES, THE SUBTRACTION UNDER SUBSECTION (A) OF THIS SECTION INCLUDES THE AMOUNTS ALLOWED TO BE SUBTRACTED UNDER:

(1) -- § 10-207(B) OF THIS SUBTITLE (ADOPTION EXPENSES);

(2) -- § 10-207(C) OF THIS SUBTITLE (BLINDNESS-RELATED EXPENSE);

(3) -- § 10-207(D) OF THIS SUBTITLE (CONSERVATION TRAILAGE-EQUIPMENT EXPENSE);

(4) -- § 10-207(E) OF THIS SUBTITLE (DEPENDENT-CARE AND HOUSEHOLD EXPENSE);

(5) -- § 10-207(F) OF THIS SUBTITLE IF DERIVED FROM REAL OR TANGIBLE PERSONAL PROPERTY LOCATED IN THE STATE (DISTRIBUTIONS OF ACCUMULATED INCOME);

(6) -- § 10-207(I) OF THIS SUBTITLE (DONATED FARM PRODUCTS);

(7) -- § 10-207(J) OF THIS SUBTITLE (FIRE AND POLICE VEHICLES);

(8) -- § 10-207(L) OF THIS SUBTITLE (HISTORIC PROPERTY PRESERVATION EXPENSES);