

(f) The addition under subsection (a) of this section includes the amount of pickup contributions of a member of a retirement or pension system:

(1) provided for under Article 73B, § 14(1)(h), § 57(b)(1)(ii), § 89(1)(f), § 122(1)(f), or § 150(1)(f) of the Code or Article 88B, § 56(1)(g) of the Code; and

(2) excluded from federal adjusted gross income under § 414(h)(2) of the Internal Revenue Code.

[(g) The addition under subsection (a) of this section includes 50% of the sum of tax preference items under § 10-222 of this subtitle.]

[10-206.] 10-205.

(a) In addition to the modification under [§ 10-205] § 10-204 of this subtitle, the amounts under this section are added to the federal adjusted gross income of [an individual] A RESIDENT to determine Maryland adjusted gross income.

(b) The addition under subsection (a) of this section includes the amount of a credit claimed under § 10-702 of this title for wages paid to an employee in an enterprise zone.

(c) In the year after decertification of land used for commercial forest land under § 5-219 of the Natural Resources Article, the addition under subsection (a) of this section includes the amount allowed in a prior taxable year as a subtraction under [§ 10-207(t)] § 10-208(I) of this subtitle for reforestation or timber stand improvement.

(d) The addition under subsection (a) of this section includes the amount of a credit that is claimed under § 10-703 of this title and is based on a tax paid by an S corporation to a state that does not recognize the federal tax treatment of an S corporation.

(E) THE ADDITION UNDER SUBSECTION (A) OF THIS SECTION INCLUDES 50% OF THE SUM OF TAX PREFERENCE ITEMS UNDER § 10-222 OF THIS SUBTITLE.

10-206.

(A) THE AMOUNTS UNDER THIS SECTION ARE ADDED TO THE FEDERAL ADJUSTED GROSS INCOME OF A NONRESIDENT TO DETERMINE MARYLAND ADJUSTED GROSS INCOME.

(B) TO THE EXTENT ATTRIBUTABLE TO MARYLAND SOURCES THE ADDITION UNDER SUBSECTION (A) OF THIS SECTION INCLUDES THE ADDITIONS REQUIRED FOR A RESIDENT UNDER § 10-204 OF THIS SUBTITLE.