

(C) THE ADDITION UNDER SUBSECTION (A) OF THIS SECTION INCLUDES THE ADDITIONS REQUIRED FOR A RESIDENT UNDER § 10-205 OF THIS SUBTITLE.

(D) THE ADDITION UNDER SUBSECTION (A) OF THIS SECTION INCLUDES THE AMOUNT OF ANY LOSS OR ADJUSTMENT TO INCOME THAT:

(1) IS INCLUDED IN COMPUTING FEDERAL ADJUSTED GROSS INCOME; AND

(2) IS NOT ATTRIBUTABLE TO MARYLAND SOURCES.

10-207.

(a) To the extent included in federal adjusted gross income, the amounts under this section are subtracted from the federal adjusted gross income of [an individual] A RESIDENT to determine Maryland adjusted gross income.

[(b) The subtraction under subsection (a) of this section includes reasonable and necessary adoption fees, court costs, attorney fees, and other expenses not exceeding \$1,000 that a parent incurs in the adoption of a child whom the State determines is a child with a special need, as described in § 473(c)(1) and (2) of the Social Security Act, if the adoption is made through:

(1) a private, not for profit, licensed adoption agency; or

(2) a public child welfare agency.

(c) (1) The subtraction under subsection (a) of this section includes expenses that a blind individual or an employer of a blind individual incurs in providing a human or mechanical reader for the individual, if the individual has permanent impairment of both eyes with central visual acuity:

(i) of 20/200 or less in the better eye, with corrective glasses; or

(ii) of more than 20/200 if there is a field defect in which the peripheral field is limited so that the widest diameter of visual field subtends an angular distance no greater than 20 degrees on the better eye.

(2) The total amount of the reading service expenses under paragraph (1) of this subsection may not exceed:

(i) \$1,000 of expenses that an employer incurs for a reader used in the course of a blind individual's employment; and