(2) The subtraction under subsection (a) of this section includes the amount allowed under paragraph (3) of this subsection for the amortization of the amortizable basis of a certified nondepreciable historic structure based on a period of 60 months.

(3) (i) The allowable amortization deduction is the sum of the amortization expenses for the several months of the taxable year.

(ii) The amortization expense for a month is the amortizable basis at the end of the month divided by the number of months, including the month for which the deduction is computed, remaining in the 60-month period.

(iii) The amortizable basis at the end of a month is computed without regard to the amortization expense for that month.

(4) To take the amortization for a certified nondepreciable historic structure, an individual shall file with the Comptroller or the Comptroller's designee, in the manner and at the time that the Comptroller or designee may require, by the regulation of the Comptroller, a statement of election to:

(i) take the amortization deduction; and

(ii) begin the 60-month period with:

1. the month after the month in which the basis is acquired; or

2. the taxable year after the year in which the basis is acquired.]

[(m)] (F) The subtraction under subsection (a) of this section includes income derived from any security, share of capital stock, or evidence of indebtedness of the Development Credit Corporation of Maryland.

[(n)] (G) The subtraction under subsection (a) of this section includes income that:

(1) is received by withdrawing money from a retirement account known as a Keogh Plan and established under Subchapter D of the Internal Revenue Code; and

(2) is attributable to:

(i) money contributed by an individual before 1967 for which the individual was not allowed a deduction at the time of contribution to the account; or