

190 of the Internal Revenue Code, who is enrolled as a student in a community college of the State.

(2) The total amount of the travel expenses under paragraph (1) of this subsection may not exceed the amount of unreimbursed automobile travel expenses that are allowed under § 170 of the Internal Revenue Code and are not claimed as an itemized deduction for the same organization on the federal tax return.

(z) The subtraction under subsection (a) of this section includes the amount of wages paid for which a deduction is not allowed under § 280C(a) of the Internal Revenue Code, not exceeding the credit allowed for targeted jobs under § 51 of the Internal Revenue Code.]

(P) THE SUBTRACTION UNDER SUBSECTION (A) OF THIS SECTION INCLUDES 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.

10-208.

(A) IN ADDITION TO THE MODIFICATION UNDER § 10-207 OF THIS SUBTITLE, THE AMOUNTS UNDER THIS SECTION ARE SUBTRACTED FROM THE FEDERAL ADJUSTED GROSS INCOME OF 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